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**

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

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>411100</td>
<td></td>
<td>Debt Liquidation Appropriations</td>
</tr>
<tr>
<td>411200</td>
<td></td>
<td>Liquidation of Deficiency - Appropriations</td>
</tr>
<tr>
<td>411500</td>
<td></td>
<td>Loan Subsidy Appropriation</td>
</tr>
<tr>
<td>411600</td>
<td></td>
<td>Debt Forgiveness Appropriation</td>
</tr>
<tr>
<td>411700</td>
<td></td>
<td>Loan Administrative Expense Appropriation</td>
</tr>
<tr>
<td>411800</td>
<td></td>
<td>Reestimated Loan Subsidy Appropriation</td>
</tr>
<tr>
<td>411900</td>
<td></td>
<td>Other Appropriations Realized</td>
</tr>
<tr>
<td></td>
<td>412000</td>
<td>Anticipated Indefinite Appropriations</td>
</tr>
<tr>
<td></td>
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<tr>
<td></td>
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</tr>
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</table>

**Proprietary Entry**

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

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

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

**Budgetary Entry**
Debit 445000 Unapportioned Authority  
Credit 451000 Apportionments

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None
A119 To record anticipated resources in programs exempt from apportionment.

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

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

**Proprietary Entry**
None

A120 To record the allotment of authority.

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

**Proprietary Entry**
None

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


Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment  
Credit 451000 Apportionments  
Credit 461000 Allotments - Realized Resources

**Proprietary Entry**
None
U.S. Government Standard General Ledger

Account Transactions

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

Proprietary Entry
None

A125 To record a reduction in authority for advance funding made available in the previous year.
Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry
Debit 445000 Unapportioned Authority
Credit 411900 Other Appropriations Realized

Proprietary Entry
None

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
Comment: Reverse this transaction when authority is released.

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

Proprietary Entry
None
A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

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

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

**Budgetary Entry**

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

**Proprietary Entry**

None

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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

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

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

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

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

Proprietary Entry
None

A131  To record a permanent reduction of borrowing or contract authority.

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

Reference: USSGL implementation guidance; Permanent Reductions

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

Proprietary Entry
None
A132 To record a permanent reduction of unexpended appropriations.

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

Reference: USSGL implementation guidance; Permanent Reductions

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

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

A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

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

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

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
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

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
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

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

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
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 outlaid 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 outlaid 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
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

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

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
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
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
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
A163 To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

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

Budgetary Entry
Debit  451000  Apportionments
Debit  461000  Allotments - Realized Resources
Credit 415300  Transfers of Contract Authority - Nonallocation

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

A164 To record anticipated reductions to borrowing authority.

Comment: The borrowing authority was previously recorded as unapportioned.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

Proprietary Entry
None

A165 To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

Comment: Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established.

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

Budgetary Entry
Debit  451000  Apportionments
Debit  461000  Allotments - Realized Resources
Credit 415300  Transfers of Contract Authority - Nonallocation

Proprietary Entry
Debit  576500  Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 133000  Receivable for Transfers of Currently Invested Balances
A166 To record definite and indefinite contract authority based on legislation.

Reference: USSGL implementation guidance; Contract Authority Case Studies

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

**Proprietary Entry**
None

A167 To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

Comment: Refer to USSGL TC-A163 for the original contract authority transferred and payable previously established.

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

**Budgetary Entry**
Debit 415300 Transfers of Contract Authority - Nonallocation
Credit 445000 Unapportioned Authority

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

A168 To record the realization of contract authority that was previously anticipated.

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

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

**Proprietary Entry**
None
A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

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

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

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

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

A170 To record the warrant liquidating contract authority.

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

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

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

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

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

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
A172 To record anticipated actual reductions to contract authority.

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

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

**Budgetary Entry**
Debit 403400 Anticipated Adjustments to Contract Authority  
Credit 413300 Decreases to Indefinite Contract Authority

**Proprietary Entry**
None

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

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

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

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

A174 To record an unanticipated actual decrease to indefinite contract authority.

**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.

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

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

**Proprietary Entry**
None
A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

Comment: See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

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

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

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

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

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

**Proprietary Entry**
None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.

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

**Budgetary Entry**
Debit 413700  Transfers of Contract Authority - Allocation
Credit 451000 Apportionments
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 133000 Receivable for Transfers of Currently Invested Balances
Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other
A178 To record anticipated adjustments/decreases to contract authority.  

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

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>445000 Unapportioned Authority</td>
<td>403400 Anticipated Adjustments to Contract Authority</td>
</tr>
<tr>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>451000 Apportionments</td>
<td>413700 Transfers of Contract Authority - Allocation</td>
</tr>
<tr>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>576500 Nonexpenditure Financing Sources - Transfers-Out - Other</td>
<td>215000 Payable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td>215000 Payable for Transfers of Currently Invested Balances</td>
<td></td>
</tr>
</tbody>
</table>

A180 To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.

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

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>415500 Appropriation To Liquidate Contract Authority - Allocation - Transferred</td>
<td>417500 Allocation Transfers of Current-Year Authority for Noninvested Accounts</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>215000 Payable for Transfers of Currently Invested Balances</td>
<td>101000 Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
A181  To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

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

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

Budgetary Entry
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

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
Part 1   Fiscal Year 2015 Reporting
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
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 ReceiptsUnavailable 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
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
To record authority made available from receipt or appropriation balances previously precluded from obligation.

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

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Credit 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>415700</td>
<td>445000</td>
<td>462000</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

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

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

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Credit 2</th>
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</thead>
<tbody>
<tr>
<td>415800</td>
<td>445000</td>
<td>462000</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**

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

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

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

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

Proprietary Entry
None

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

Comment: Also post USSGL TC-A204.

Budgetary Entry
Debit 412500 Loan Modification Adjustment Transfer Appropriation
Credit 412000 Anticipated Indefinite Appropriations
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 579000 Other Financing Sources

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

Budgetary Entry
None

Proprietary Entry
Debit 729000 Other Losses
Credit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability
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
A250 To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury 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 the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

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

**Proprietary Entry**
- Debit 113000 Funds Held by the Public
- Credit 134000 Interest Receivable - Not Otherwise Classified
- Credit 134100 Interest Receivable - Loans
- Credit 134200 Interest Receivable - Investments
- Credit 134300 Interest Receivable - Taxes
- Credit 531100 Interest Revenue - Investments
A400 - A699 FUNDING - Authority Transfers

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

**Budgetary Entry**
- 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
A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

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

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

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

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

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 310200 Unexpended Appropriations - Transfers-In
A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

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

### Budgetary Entry

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

### Proprietary Entry

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

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

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 into 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

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
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
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
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
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

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

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

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

**Proprietary Entry**
- Debit 310300 Unexpended Appropriations - Transfers-Out
- Credit 101000 Fund Balance With Treasury
- Credit 133000 Receivable for Transfers of Currently Invested Balances
A442  To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 101000  Fund Balance With Treasury  
Debit 215000  Payable for Transfers of Currently Invested Balances  
Credit 310200  Unexpended Appropriations - Transfers-In
A446 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

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

### Proprietary Entry
- Debit 101000 Fund Balance With Treasury
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 575500 Nonexpenditure Financing Sources - Transfers-In - Other

A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

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

### Proprietary Entry
- Debit 101000 Fund Balance With Treasury
- Credit 310200 Unexpended Appropriations - Transfers-In
To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

### Budgetary Entry

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

### Proprietary Entry

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

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

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

### Budgetary Entry

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

### Proprietary Entry

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

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
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

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

A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

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

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

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

**Proprietary Entry**
Debit 576500 Nonexpenditure Financing Sources - Transfers-Out - Other  
Credit 101000 Fund Balance With Treasury
A467 To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.

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

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

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

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

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

**Proprietary Entry**
None

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
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
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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

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
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

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

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

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

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

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

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

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

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

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

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

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
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

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

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
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  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund
   Credit  490100  Delivered Orders - Obligations, Unpaid

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

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

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

   **Proprietary Entry**
   Debit  101000  Fund Balance With Treasury
   Credit  131000  Accounts Receivable
   Credit  133500  Expenditure Transfers Receivable
A504  To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
Comment: See USSGL TC-A500 for the establishment of USSGL account 215500.
Reference: USSGL implementation guidance; Trust Funds Guide

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

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

A506  To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: Transfer of USSGL account 480100. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

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

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury
Credit  310200  Unexpended Appropriations - Transfers-In
A508  To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

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

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsettings 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

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

A511  To record the refunds collected from prior fiscal year obligations that were outlaid in the Treasury Forfeiture Fund.


Budgetary Entry
Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 445000 Unapportioned Authority

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**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>451000 Apportionments</td>
<td>490200 Delivered Orders - Obligations, Paid</td>
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<tr>
<td>461000 Allotments - Realized Resources</td>
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<td>462000 Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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</thead>
<tbody>
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<td>576000 Expenditure Financing Sources - Transfers-Out</td>
<td>101000 Fund Balance With Treasury</td>
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<tr>
<td>101000 Fund Balance With Treasury</td>
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</tr>
</tbody>
</table>

A513 To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.

**Reference:** USSGL Implementation Guidance: Guide for Basic Accounting and Reporting Treasury Forfeiture Fund Effective Fiscal Year 2015.

**Budgetary Entry**

<table>
<thead>
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<tr>
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**Proprietary Entry**

<table>
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<th>Credit</th>
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</thead>
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<td>576000 Expenditure Financing Sources - Transfers-Out</td>
<td>101000 Fund Balance With Treasury</td>
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<tr>
<td>101000 Fund Balance With Treasury</td>
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</table>

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

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

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

**Budgetary Entry**

<table>
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<tr>
<td>445000 Unapportioned Authority</td>
<td>490200 Delivered Orders - Obligations, Paid</td>
</tr>
<tr>
<td>451000 Apportionments</td>
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<tr>
<td>461000 Allotments - Realized Resources</td>
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<tr>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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

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

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

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

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

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

**Comment:** Also post USSGL TC-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
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

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

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
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

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

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

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

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

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

**Proprietary Entry**
- Debit 576500  Nonexpenditure Financing Sources - Transfers-Out - Other
- Credit 101000  Fund Balance With Treasury
A531  To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.  
Reference: USSGL implementation guidance; Cancellations Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

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

**Proprietary Entry**

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

A532  To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.  
**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated  
Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**

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

**Proprietary Entry**

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

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

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

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

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

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

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

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

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

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

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

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  576500  Nonexpenditure Financing Sources - Transfers-Out - Other
A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.

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

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

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

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

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

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

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

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

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

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

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

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

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

**Proprietary Entry**
Debit 141000 Advances and Prepayments  
Credit 572000 Financing Sources Transferred In Without Reimbursement
A552  To record in the transferring agency the transfer-out of unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry
Debit   419500   Transfer of Obligated Balances
Credit   423100   Unfilled Customer Orders With Advance - Transferred

Proprietary Entry
None

A554  To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry
Debit   423100   Unfilled Customer Orders With Advance - Transferred
Credit   419500   Transfer of Obligated Balances

Proprietary Entry
None

A700 - A799 FUNDING - Reimbursables and Other Income

A702  To record anticipated reimbursements.

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

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

Proprietary Entry
None
A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.  
**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

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

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

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

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

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

**Proprietary Entry**
None
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A708  To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry
Debit  425200  Reimbursements and Other Income Earned - Collected
Credit  421000  Anticipated Reimbursements and Other Income

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  510000  Revenue From Goods Sold
Credit  520000  Revenue From Services Provided

A710  To record earned revenue in the performing agency related to a reimbursable agreement or other income.

Comment: See USSGL TC-C182

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
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

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
B102 **To record payment of payroll.**

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs  
Debit 690000 Nonproduction Costs  
Credit 101000 Fund Balance With Treasury

B103 **To record a disbursement of pension benefit payments.**

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

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 261000 Actuarial Pension Liability  
Credit 101000 Fund Balance With Treasury
B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements. 
Comment: Also post USSGL TC-C428, which establishes the loan receivable after default. 
Reference: USSGL implementation guidance; Credit Reform Case Studies

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

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

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
Comment: Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Studies

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

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

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Studies

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

Proprietary Entry
Debit 610000 Operating Expenses/Program Costs 
Credit 101000 Fund Balance With Treasury
B107 To record payment and disbursement of funds not previously accrued.

**Comment:** If for an amount paid by a direct appropriation, also post USSGL TC-B134.

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

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

B108 To record a loss in the imprest fund.

**Comment:** If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from 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
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
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

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

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

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

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**

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<tr>
<th>Debit</th>
<th>Credit</th>
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<tr>
<td>101000</td>
<td>253000 Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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<tr>
<td>253200</td>
<td>Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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</tbody>
</table>

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**

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<th>Debit</th>
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<tbody>
<tr>
<td>439400</td>
<td>Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
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<tr>
<td>439700</td>
<td>ReceiptsUnavailable for Obligation Upon Collection</td>
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<tr>
<td>439800</td>
<td>Offsetting Collections Temporarily Precluded From Obligation</td>
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<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
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<tr>
<td>451000</td>
<td>Apportionments</td>
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<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<tr>
<td>162200</td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
B127 To record in the issuing entity, the sale of Federal securities at a discount.

**Budgetary Entry**
None

**Proprietary Entry**
- 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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- Debit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
- Credit 101000 Fund Balance With Treasury
- Credit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Credit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
B129  To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

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

**Budgetary Entry**
- Debit 439400 Receipts Unavailable for Obligation Upon Collection
- Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation
- Debit 439800 Offsetting Collections Temporarily Precluded From Obligation
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
- Credit 427300 Interest Collected From Treasury

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

B130  To record a lien paid before personal property is sold.

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

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

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

**Proprietary Entry**
- Debit 154900 Forfeited Property - Allowance
- Credit 101000 Fund Balance With Treasury
B131 To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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
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**Account Transactions**

**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

**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

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>451000 Apportionments</td>
<td>490200 Delivered Orders - Obligations, Paid</td>
</tr>
<tr>
<td>461000 Allotments - Realized Resources</td>
<td></td>
</tr>
<tr>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

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

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>445000 Unapportioned Authority</td>
<td>415100 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority</td>
</tr>
<tr>
<td></td>
<td>415200 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances</td>
</tr>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>576600 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers</td>
<td>101000 Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
</thead>
<tbody>
<tr>
<td>120000 Foreign Currency</td>
<td>119000 Other Cash</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>119400</td>
<td>161000</td>
</tr>
</tbody>
</table>

Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

B142  To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.

**Comment:** This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>231000</td>
<td>120000</td>
</tr>
</tbody>
</table>

Liability for Advances and Prepayments

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>120500</td>
<td>120900</td>
</tr>
<tr>
<td>138400</td>
<td>531100</td>
</tr>
</tbody>
</table>

Foreign Currency Denominated Equivalent Assets

Interest Receivable - Foreign Currency Denominated Assets

Uninvested Foreign Currency

Interest Revenue - Investments
B146 To record a foreign currency rate intervention.

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

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

**Budgetary Entry**
None

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

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

**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 113000 Funds Held by the Public
- Credit 101000 Fund Balance With Treasury
B152 To record a purchase of a non-Bureau of 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

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

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**

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

**Proprietary Entry**

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund
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

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

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

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

**Proprietary Entry**
None
B304 To record a commitment of unobligated balances in programs exempt from apportionment.

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

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

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

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
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
Part 1   Fiscal Year 2015 Reporting
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
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.

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
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<tr>
<td>480100</td>
<td>Undelivered Orders - Obligations, Unpaid</td>
<td></td>
</tr>
<tr>
<td>490100</td>
<td>Delivered Orders - Obligations, Unpaid</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Proprietary Entry</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
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</tr>
<tr>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<tr>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
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</tr>
<tr>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
<td></td>
</tr>
<tr>
<td>152500</td>
<td>Inventory - Raw Materials</td>
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<tr>
<td>152700</td>
<td>Inventory - Finished Goods</td>
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</tr>
<tr>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<tr>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
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<tr>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
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<tr>
<td>159100</td>
<td>Other Related Property</td>
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<td>Land and Land Rights</td>
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<tr>
<td>171200</td>
<td>Improvements to Land</td>
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</tr>
<tr>
<td>172000</td>
<td>Construction-in-Progress</td>
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</tr>
<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
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</tr>
<tr>
<td>174000</td>
<td>Other Structures and Facilities</td>
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<tr>
<td>175000</td>
<td>Equipment</td>
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<tr>
<td>182000</td>
<td>Leasehold Improvements</td>
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<tr>
<td>183000</td>
<td>Internal-Use Software</td>
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<tr>
<td>183200</td>
<td>Internal-Use Software in Development</td>
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<tr>
<td>184000</td>
<td>Other Natural Resources</td>
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<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
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<tr>
<td>199000</td>
<td>Other Assets</td>
<td></td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
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</tr>
<tr>
<td>640000</td>
<td>Benefit Expense</td>
<td></td>
</tr>
<tr>
<td>690000</td>
<td>Nonproduction Costs</td>
<td></td>
</tr>
<tr>
<td>211000</td>
<td>Accounts Payable</td>
<td></td>
</tr>
<tr>
<td>213000</td>
<td>Contract Holdbacks</td>
<td></td>
</tr>
<tr>
<td>219000</td>
<td>Other Liabilities With Related Budgetary Obligations</td>
<td></td>
</tr>
</tbody>
</table>
Credit 219100 Employee Health Care Liability Incurred but Not Reported
Credit 221000 Accrued Funded Payroll and Leave
Credit 221100 Withholdings Payable
Credit 221300 Employer Contributions and Payroll Taxes Payable

B404 To record a downward adjustment of a current-year unpaid undelivered order.

**Budgetary Entry**
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 461000 Allotments - Realized Resources
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None
B406  To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.

Comment:  If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117.

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

Proprietary Entry
Debit  151100  Operating Materials and Supplies Held for Use
Debit  151200  Operating Materials and Supplies Held in Reserve for Future Use
Debit  152100  Inventory Purchased for Resale
Debit  152200  Inventory Held in Reserve for Future Sale
Debit  152500  Inventory - Raw Materials
Debit  152700  Inventory - Finished Goods
Debit  156100  Commodities Held Under Price Support and Stabilization Support Programs
Debit  157100  Stockpile Materials Held in Reserve
Debit  157200  Stockpile Materials Held for Sale
Debit  159100  Other Related Property
Debit  171100  Land and Land Rights
Debit  171200  Improvements to Land
Debit  172000  Construction-in-Progress
Debit  173000  Buildings, Improvements, and Renovations
Debit  174000  Other Structures and Facilities
Debit  175000  Equipment
Debit  182000  Leasehold Improvements
Debit  183000  Internal-Use Software
Debit  183200  Internal-Use Software in Development
Debit  184000  Other Natural Resources
Debit  189000  Other General Property, Plant, and Equipment
Debit  199000  Other Assets
Debit  610000  Operating Expenses/Program Costs
Debit  690000  Nonproduction Costs
Credit  211000  Accounts Payable
Credit  213000  Contract Holdbacks
B408  To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 211000 Accounts Payable
- Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise
- Debit 213000 Contract Holdbacks
- Debit 216000 Entitlement Benefits Due and Payable
- Debit 219000 Other Liabilities With Related Budgetary Obligations
- Debit 221000 Accrued Funded Payroll and Leave
- Debit 221100 Withholdings Payable
- Debit 221300 Employer Contributions and Payroll Taxes Payable
- Debit 221500 Other Post Employment Benefits Due and Payable
- Debit 294000 Capital Lease Liability
- Credit 212000 Disbursements in Transit

B410  To record advances and prepayments "in transit" until disbursements are confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 141000 Advances and Prepayments
- Credit 212000 Disbursements in Transit

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

**B418** To record the accrual of interest expenses incurred, not yet paid.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

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

**Proprietary Entry**
- Debit 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
- Debit 632000 Interest Expenses on Securities
- Debit 633000 Other Interest Expenses
- Credit 214000 Accrued Interest Payable - Not Otherwise Classified
- Credit 214100 Accrued Interest Payable - Debt
B420  To record the liability for cost to be funded in the future.

Comment:  Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry
None

Proprietary Entry
Debit  680000  Future Funded Expenses
Credit  216000  Entitlement Benefits Due and Payable
Credit  217000  Subsidy Payable to the Financing Account
Credit  219100  Employee Health Care Liability Incurred but Not Reported
Credit  222000  Unfunded Leave
Credit  229000  Other Unfunded Employment Related Liability
Credit  261000  Actuarial Pension Liability
Credit  262000  Actuarial Health Insurance Liability
Credit  263000  Actuarial Life Insurance Liability
Credit  266000  Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit  267000  Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit  269000  Other Actuarial Liabilities
Credit  299000  Other Liabilities Without Related Budgetary Obligations
Credit  299500  Estimated Cleanup Cost Liability

B422  To record the unfunded FECA liability and unfunded unemployment liability.

Comment:  Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry
None

Proprietary Entry
Debit  685000  Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit  222500  Unfunded FECA Liability
Credit  229000  Other Unfunded Employment Related Liability
B424 To record a contingent liability.

Comment: Record USSGL account 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry when realization indicates no contingent liability.

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

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Debit 680000 Future Funded Expenses
Debit 729000 Other Losses
Credit 292000 Contingent Liabilities
Credit 292200 Contingent Liabilities - Federal Government Sponsored Enterprise

B425 To record a contingent liability related to capital transfer.

Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments to the General Fund of Treasury.

Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry
None

Proprietary Entry
Debit 579200 Financing Sources To Be Transferred Out - Contingent Liability
Credit 292300 Contingent Liability for Capital Transfers

B426 To record an increase in actuarial liabilities for benefit plans.

Comment: Reverse this entry for a decrease.

Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry
None

Proprietary Entry
Debit 760000 Changes in Actuarial Liability
Credit 265000 Actuarial FECA Liability
Credit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 269000 Other Actuarial Liabilities
B428 To record the payable to borrowers from sales of foreclosed property with recourse.

**Comment:** Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>461000 Allotments - Realized Resources</td>
<td>490100 Delivered Orders - Obligations, Unpaid</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>155100 Foreclosed Property</td>
<td>211000 Accounts Payable</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>461000 Allotments - Realized Resources</td>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td></td>
<td>490100 Delivered Orders - Obligations, Unpaid</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>152100 Inventory Purchased for Resale</td>
<td>211000 Accounts Payable</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>154100 Forfeited Property Held for Sale</td>
<td>232000 Other Deferred Revenue</td>
</tr>
</tbody>
</table>
B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

**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

B438 To record capital lease liability.

**Comment:** If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

**Budgetary Entry**
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 181000 Assets Under Capital Lease
Credit 294000 Capital Lease Liability
B440  To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

Comment:  This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

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

Budgetary Entry
None

Proprietary Entry
Debit 214000 Accrued Interest Payable - Not Otherwise Classified
Credit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

B444  To record the IMF annual Special Drawing Right assessment accrual.

Comment:  For the Department of Treasury use only.

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

Budgetary Entry
Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund
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
B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602  To record revenue received in advance.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>232000</td>
<td>Fund Balance With Treasury, Other Deferred Revenue</td>
</tr>
</tbody>
</table>
B604  To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.

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

### Budgetary Entry
- **Debit** 480200 Undelivered Orders - Obligations, Prepaid/Advanced
- **Credit** 490200 Delivered Orders - Obligations, Paid

### Proprietary Entry
- **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
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- **Debit** 183200 Internal-Use Software in Development
- **Debit** 184000 Other Natural Resources
- **Debit** 189000 Other General Property, Plant, and Equipment
- **Debit** 190000 Other Assets
- **Debit** 610000 Operating Expenses/Program Costs
- **Debit** 640000 Benefit Expense
- **Debit** 690000 Nonproduction Costs
- **Credit** 141000 Advances and Prepayments
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
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

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

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
- Debit 426000 Actual Collections of "governmental-type" Fees
- Debit 426100 Actual Collections of Business-Type Fees
- Debit 426200 Actual Collections of Loan Principal
- Debit 426300 Actual Collections of Loan Interest
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Debit 426700 Other Actual "governmental-type" Collections From Non-Federal Sources
- Debit 427300 Interest Collected From Treasury
- Debit 427600 Actual Collections From Financing Fund
- Debit 427700 Other Actual Collections - Federal
- Credit 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 138000 Loans Receivable - Troubled Assets Relief Program
- Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program
- Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
- Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
C108  To record collections in nonfiduciary deposit funds.

Comment:  Interest income that was not previously accrued from investments held by nonfiduciary deposit funds should also be recorded in this transaction.

Reference:  USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  119000  Other Cash
Credit  240000  Liability for Nonfiduciary Deposit Funds and Undeposited Collections
C109  To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry.

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

### Budgetary Entry

<table>
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<tr>
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<tr>
<td>426000</td>
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<td>Actual Collections of &quot;governmental-type&quot; Fees</td>
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<tr>
<td>426100</td>
<td></td>
<td>Actual Collections of Business-Type Fees</td>
</tr>
<tr>
<td>426200</td>
<td></td>
<td>Actual Collections of Loan Principal</td>
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<tr>
<td>426300</td>
<td></td>
<td>Actual Collections of Loan Interest</td>
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<td>426400</td>
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<td>Actual Collections of Rent</td>
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<td>426500</td>
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<td>Actual Collections From Sale of Foreclosed Property</td>
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<td>426600</td>
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<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
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<td>426700</td>
<td></td>
<td>Other Actual &quot;governmental-type&quot; Collections From Non-Federal Sources</td>
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<tr>
<td>427300</td>
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<td>Interest Collected From Treasury</td>
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<tr>
<td>427600</td>
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<td>Actual Collections From Financing Fund</td>
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<tr>
<td>427700</td>
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<td>Other Actual Collections - Federal</td>
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<td>Anticipated Collections From Non-Federal Sources</td>
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<tr>
<td>407000</td>
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<td>Anticipated Collections From Federal Sources</td>
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### Proprietary Entry

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<tr>
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<tr>
<td>101000</td>
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<tr>
<td>531100</td>
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U.S. Government Standard General Ledger

Account Transactions

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 532000 Penalties and Fines Revenue
Credit 532500 Administrative Fees Revenue
Credit 540000 Funded Benefit Program Revenue
Credit 550000 Insurance and Guarantee Premium Revenue
Credit 575000 Expenditure Financing Sources - Transfers-In
Credit 590000 Other Revenue

C110 To reclassify collections to liquidate prior-year deficiency.

Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry
Debit 421200 Liquidation of Deficiency - Offsetting Collections
Credit 426000 Actual Collections of "governmental-type" Fees
Credit 426100 Actual Collections of Business-Type Fees
Credit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 426700 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 427700 Other Actual Collections - Federal

Proprietary Entry
None

C111 To record collections in clearing account Treasury Account Symbols (TAS).

Reference: USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

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

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C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

**Comment:** See USSGL TC-B308 for application of an advance. This transaction is also applicable to credit card rebates.

**Budgetary Entry**
- Debit 480200 Undelivered Orders - Obligations, Prepaid/Advanced
- Credit 461000 Allotments - Realized Resources
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 141000 Advances and Prepayments

C113 To record receipt of coupon payment and interest collection on non-federal securities.

**Comment:** For the Department of Treasury use only.

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

**Budgetary Entry**
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**
- Debit 120900 Uninvested Foreign Currency
- Debit 167000 Foreign Investments
- Credit 134200 Interest Receivable - Investments

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC- A123 if authority was previously anticipated in programs exempt from apportionment.

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 232000 Other Deferred Revenue
C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

**Comment:** For the Department of the Treasury use only.

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

**Budgetary Entry**
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

**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

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**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>232000</td>
<td>Other Deferred Revenue</td>
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<tr>
<td>138900</td>
<td>Allowance for Subsidy - Loans - Troubled Assets Relief Program</td>
</tr>
<tr>
<td>139900</td>
<td>Allowance for Subsidy</td>
</tr>
<tr>
<td>218000</td>
<td>Loan Guarantee Liability</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tr>
<td>426600</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
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<tr>
<td>463500</td>
<td>Funds Not Available - Adjustments to the Exchange Stabilization Fund</td>
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**Proprietary Entry**

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<th>Debit</th>
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<tbody>
<tr>
<td>119400</td>
<td>Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights</td>
</tr>
<tr>
<td>579000</td>
<td>Other Financing Sources</td>
</tr>
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</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
</tbody>
</table>
C121  To record the maturity of Federal securities acquired at par value by a nonfiduciary deposit fund.

Comment:  See USSGL TC-C156 to record the collection of interest received on the maturity.

Budgetary Entry
None

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

C122  To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment:  Prior to maturity, an entry is made to complete the amortization of a premium. See USSGL TC-A195, TC-C109, or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C123 for securities acquired at a premium by a nonfiduciary deposit fund.

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

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit  162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit  162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities
C123  To record the maturity of Federal securities acquired at a premium by a nonfiduciary deposit fund.

Comment:  See USSGL TC-C156 to record the collection of interest received on the maturity.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>101000</td>
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<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
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<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
<td>411400</td>
<td>407000</td>
<td>Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>427300</td>
<td>412000</td>
<td>Interest Collected From Treasury</td>
</tr>
<tr>
<td>407000</td>
<td>412000</td>
<td>Anticipated Collections From Federal Sources</td>
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<td>412000</td>
<td>439400</td>
<td>Anticipated Indefinite Appropriations</td>
</tr>
<tr>
<td>439400</td>
<td>445000</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
<tr>
<td>445000</td>
<td>451000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
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<td>462000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
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### Proprietary Entry

<table>
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<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
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<td>161000</td>
<td>Fund Balance With Treasury</td>
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<tr>
<td>161100</td>
<td>162100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>162100</td>
<td>161000</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td></td>
<td>161300</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td></td>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<tr>
<td></td>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
</tbody>
</table>
C125 To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service.

### Budgetary Entry
None

### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
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<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
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<td>161100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<tr>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
</tbody>
</table>

C126 To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

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

### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
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<tr>
<td>426600</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>463500</td>
<td>Funds Not Available - Adjustments to the Exchange Stabilization Fund</td>
</tr>
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### Proprietary Entry

<table>
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<tr>
<th>Debit</th>
<th>Account Description</th>
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<tr>
<td>120900</td>
<td>Uninvested Foreign Currency</td>
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<tr>
<td>120500</td>
<td>Foreign Currency Denominated Equivalent Assets</td>
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<tr>
<td>134200</td>
<td>Interest Receivable - Investments</td>
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<tr>
<td>138400</td>
<td>Interest Receivable - Foreign Currency Denominated Assets</td>
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<tr>
<td>167000</td>
<td>Foreign Investments</td>
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</tbody>
</table>
C127  To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

Comment:  For the Department of Treasury use only.

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

Budgetary Entry
Debit  426600  Other Actual Business-Type Collections From Non-Federal Sources
Credit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund

Proprietary Entry
Debit  120900  Uninvested Foreign Currency
Credit  134200  Interest Receivable - Investments
Credit  167000  Foreign Investments

C128  To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  163100  Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit  163000  Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit  163300  Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
C130  To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction is also applicable to credit card rebates.

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

**Budgetary Entry**
- Debit 487200  Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
- Credit 406000  Anticipated Collections From Non-Federal Sources
- Credit 445000  Unapportioned Authority
- Credit 465000  Allotments - Expired Authority

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

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit Description</th>
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<tbody>
<tr>
<td>497200</td>
<td>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</td>
</tr>
<tr>
<td>406000</td>
<td>Anticipated Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>407000</td>
<td>Anticipated Collections From Federal Sources</td>
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<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
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<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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<tr>
<td>465000</td>
<td>Allotments - Expired Authority</td>
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**Proprietary Entry**

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<th>Debit</th>
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<tr>
<td>101000</td>
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<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Inventory - Work-in-Process</td>
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<td>152700</td>
<td>Inventory - Finished Goods</td>
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<tr>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<tr>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
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<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
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<td>Improvements to Land</td>
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<td>172000</td>
<td>Construction-in-Progress</td>
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<td>Other Assets</td>
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<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>640000</td>
<td>Benefit Expense</td>
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</table>
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
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
C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

Comment: See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded. This transaction is also applicable to credit card rebates.

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

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

Comment: Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.

Reference: USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

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

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
C140  To record the collection of receivables from Federal sources.

**Budgetary Entry**

Debit  427300  Interest Collected From Treasury  
Debit  427700  Other Actual Collections - Federal  
Credit  428300  Interest Receivable From Treasury  
Credit  428700  Other Federal Receivables  

**Proprietary Entry**

Debit  101000  Fund Balance With Treasury  
Credit  131000  Accounts Receivable  
Credit  134000  Interest Receivable - Not Otherwise Classified  
Credit  134100  Interest Receivable - Loans  
Credit  134200  Interest Receivable - Investments  
Credit  134300  Interest Receivable - Taxes  

C141  To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.

**Comment:** Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit  101000  Fund Balance With Treasury  
Credit  531000  Interest Revenue - Other  
Credit  531100  Interest Revenue - Investments  
Credit  531200  Interest Revenue - Loans Receivable/Uninvested Funds  
Credit  532000  Penalties and Fines Revenue  
Credit  532500  Administrative Fees Revenue  
Credit  560000  Donated Revenue - Financial Resources  
Credit  580000  Tax Revenue Collected - Not Otherwise Classified  
Credit  580100  Tax Revenue Collected - Individual  
Credit  580200  Tax Revenue Collected - Corporate  
Credit  580300  Tax Revenue Collected - Unemployment  
Credit  580400  Tax Revenue Collected - Excise  
Credit  580500  Tax Revenue Collected - Estate and Gift  
Credit  580600  Tax Revenue Collected - Customs  
Credit  590000  Other Revenue  
Credit  592300  Valuation Change in Investments - Beneficial Interest in Trust
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
Part 1   Fiscal Year 2015 Reporting
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
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
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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**
- Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Credit 135000 Loans Receivable
- Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

C149 To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL F124 and/or F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

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

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 721200 Losses on Disposition of Borrowings
- Credit 135000 Loans Receivable

C150 To record the receipt of other cash and noncash monetary assets.

**Comment:** See USSGL TC-C108.

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 119000 Other Cash
- Debit 119300 International Monetary Fund Assets - Reserve Position
- Debit 119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
- Debit 119500 Other Monetary Assets
- Credit 299000 Other Liabilities Without Related Budgetary Obligations
C151 To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL F124 to close USSGL account 298500.

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

**Budgetary Entry**
None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury
Credit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform

C153 To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

**Budgetary Entry**
None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury
Debit 721200 Losses on Disposition of Borrowings
Credit 138000 Loans Receivable - Troubled Assets Relief Program

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

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 426300 Actual Collections of Loan Interest
Credit 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury
Credit 531000 Interest Revenue - Other
Credit 531100 Interest Revenue - Investments
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.  
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry  
None

Proprietary Entry  
Debit 101000 Fund Balance With Treasury  
Credit 577500 Nonbudgetary Financing Sources Transferred In

C156 To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.  
Comment: See USSGL TC-C108 for the collection of interest income that was not previously accrued in a nonfiduciary deposit fund.  
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry  
None

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

C157 To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.  
Comment: For the Department of Treasury use only.  
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry  
Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

Proprietary Entry  
Debit 120500 Foreign Currency Denominated Equivalent Assets  
Credit 138400 Interest Receivable - Foreign Currency Denominated Assets
C158  To record cash donations collected in an expenditure account, as allowed by law.

**Comment:** See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

**Budgetary Entry**
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 560000 Donated Revenue - Financial Resources

C161  To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

**Comment:** Use only for pre-Credit Reform.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 155100 Foreclosed Property
- Debit 721000 Losses on Disposition of Assets - Other
- Credit 134000 Interest Receivable - Not Otherwise Classified
- Credit 134100 Interest Receivable - Loans
- Credit 135000 Loans Receivable
- Credit 711000 Gains on Disposition of Assets - Other

C162  To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

**Comment:** This transaction does not include bad debt.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
- 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

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

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

C176  To record cash deposited after forfeiture.

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

**Budgetary Entry**
Debit  411400  Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit  445000  Unapportioned Authority
Credit  462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury
Credit  111000  Undeposited Collections

C178  To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit  154100  Forfeited Property Held for Sale
Credit  131000  Accounts Receivable
C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

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

Budgetary Entry
None

Proprietary Entry
Debit 135900 Allowance for Loss on Loans Receivable
Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Credit 135000 Loans Receivable

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

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 421000 if unfilled customer orders were not previously anticipated.

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

Budgetary Entry
Debit 422200 Unfilled Customer Orders With Advance
Credit 421000 Anticipated Reimbursements and Other Income
Credit 422100 Unfilled Customer Orders Without Advance

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

C185 To record the collection of FECA receivables by the Department of Labor.

Budgetary Entry
Debit 425200 Reimbursements and Other Income Earned - Collected
Credit 425100 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 132000 Funded Employment Benefit Contributions Receivable
C186 To record the collection of receivables in the performing agency for reimbursable services.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

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<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>425200</td>
<td>Reimbursements and Other Income Earned - Collected</td>
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<tr>
<td>425100</td>
<td>Reimbursements and Other Income Earned - Receivable</td>
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**Proprietary Entry**

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<th>Debit</th>
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<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
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<td>101000</td>
<td>Fund Balance With Treasury</td>
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<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
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<tr>
<td>531000</td>
<td>Interest Revenue - Other</td>
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<tr>
<td>531100</td>
<td>Interest Revenue - Investments</td>
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<tr>
<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
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<tr>
<td>532000</td>
<td>Penalties and Fines Revenue</td>
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<tr>
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<td>Administrative Fees Revenue</td>
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<tr>
<td>590000</td>
<td>Other Revenue</td>
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</table>

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**

<table>
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<tr>
<th>Debit</th>
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<tr>
<td>411400</td>
<td>Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
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<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td>540000</td>
<td>Funded Benefit Program Revenue</td>
</tr>
</tbody>
</table>
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

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**

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

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<td>162300</td>
<td>Fund Balance With Treasury</td>
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<tr>
<td>162300</td>
<td>164200</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of</td>
</tr>
<tr>
<td></td>
<td></td>
<td>the Fiscal Service Securities</td>
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<tr>
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<td>164200</td>
<td>Preferred Stock Accounted for Under the Provisions of the Federal Credit</td>
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<td>Premium on Securities Accounted for Under the Provisions of the Federal</td>
</tr>
<tr>
<td></td>
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<td>Credit Reform Act</td>
</tr>
</tbody>
</table>
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**

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<td>427300</td>
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<tr>
<td>Interest Collected From Treasury</td>
<td>Unapportioned Authority</td>
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<tr>
<td>Credit 445000</td>
<td>Credit 451000</td>
<td>Credit 462000</td>
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<tr>
<td>Unapportioned Authority</td>
<td>Apportionments</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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<tbody>
<tr>
<td>101000</td>
<td>162300</td>
<td>164200</td>
</tr>
<tr>
<td>Fund Balance With Treasury</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
<td>Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>Debit 164600</td>
<td>Credit 162300</td>
<td>Credit 164400</td>
</tr>
<tr>
<td>Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
<td>Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
</tbody>
</table>
C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C402  To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.

Comment:  Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
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
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>131000</td>
<td>575000</td>
<td>Accounts Receivable, Expenditure Financing Sources - Transfers-In</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599100</td>
<td>298000</td>
<td>Accrued Collections for Others - Statement of Custodial Activity, Custodial Liability</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599400</td>
<td>298500</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position, Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
</tr>
</tbody>
</table>
Part 1   Fiscal Year 2015 Reporting
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
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>428500</td>
<td>407000</td>
<td>Receivable From the Liquidating Fund</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>131000</td>
<td>139900</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Allowance for Subsidy</td>
</tr>
</tbody>
</table>
To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-Federal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC-C136 records the collection. USSGL account 679000 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

### Budgetary Entry

None

### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Accounts Receivable</th>
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</thead>
<tbody>
<tr>
<td>Credit 151100</td>
<td>Operating Materials and Supplies Held for Use</td>
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</tr>
<tr>
<td>Credit 151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
<td></td>
</tr>
<tr>
<td>Credit 152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
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</tr>
<tr>
<td>Credit 152500</td>
<td>Inventory - Raw Materials</td>
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</tr>
<tr>
<td>Credit 152600</td>
<td>Inventory - Work-in-Process</td>
<td></td>
</tr>
<tr>
<td>Credit 152700</td>
<td>Inventory - Finished Goods</td>
<td></td>
</tr>
<tr>
<td>Credit 156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
<td></td>
</tr>
<tr>
<td>Credit 157100</td>
<td>Stockpile Materials Held in Reserve</td>
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<tr>
<td>Credit 157200</td>
<td>Stockpile Materials Held for Sale</td>
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</tr>
<tr>
<td>Credit 159100</td>
<td>Other Related Property</td>
<td></td>
</tr>
<tr>
<td>Credit 171100</td>
<td>Land and Land Rights</td>
<td></td>
</tr>
<tr>
<td>Credit 171200</td>
<td>Improvements to Land</td>
<td></td>
</tr>
<tr>
<td>Credit 172000</td>
<td>Construction-in-Progress</td>
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</tr>
<tr>
<td>Credit 173000</td>
<td>Buildings, Improvements, and Renovations</td>
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</tr>
<tr>
<td>Credit 174000</td>
<td>Other Structures and Facilities</td>
<td></td>
</tr>
<tr>
<td>Credit 175000</td>
<td>Equipment</td>
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</tr>
<tr>
<td>Credit 181000</td>
<td>Assets Under Capital Lease</td>
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</tr>
<tr>
<td>Credit 182000</td>
<td>Leasehold Improvements</td>
<td></td>
</tr>
<tr>
<td>Credit 183000</td>
<td>Internal-Use Software</td>
<td></td>
</tr>
<tr>
<td>Credit 183200</td>
<td>Internal-Use Software in Development</td>
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</tr>
<tr>
<td>Credit 184000</td>
<td>Other Natural Resources</td>
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</tr>
<tr>
<td>Credit 189000</td>
<td>Other General Property, Plant, and Equipment</td>
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</tr>
<tr>
<td>Credit 199000</td>
<td>Other Assets</td>
<td></td>
</tr>
<tr>
<td>Credit 650000</td>
<td>Cost of Goods Sold</td>
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</tr>
<tr>
<td>Credit 679000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
<td></td>
</tr>
<tr>
<td>Credit 690000</td>
<td>Nonproduction Costs</td>
<td></td>
</tr>
</tbody>
</table>
C415  To record a receivable for new IMF Quota Payments under Credit Reform.

Comment:  For the Department of Treasury use only.

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

**Budgetary Entry**
- Debit 428700 Other Federal Receivables
- Credit 407000 Anticipated Collections From Federal Sources

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

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

Comment:  Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
- Debit 428300 Interest Receivable From Treasury
- Debit 428700 Other Federal Receivables
- Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Debit 132000 Funded Employment Benefit Contributions Receivable
- Debit 134000 Interest Receivable - Not Otherwise Classified
- Debit 134100 Interest Receivable - Loans
- Debit 134200 Interest Receivable - Investments
- Debit 134300 Interest Receivable - Taxes
- Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified
- Debit 136100 Penalties and Fines Receivable - Loans
- Debit 136300 Penalties and Fines Receivable - Taxes
- Debit 137000 Administrative Fees Receivable - Not Otherwise Classified
- Debit 137100 Administrative Fees Receivable - Loans
- Debit 137300 Administrative Fees Receivable - Taxes
- Credit 531000 Interest Revenue - Other
- Credit 531100 Interest Revenue - Investments
- Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
- Credit 532000 Penalties and Fines Revenue
- Credit 532500 Administrative Fees Revenue
- Credit 540000 Funded Benefit Program Revenue
- Credit 590000 Other Revenue
C417 To record interest receivable on securities held by a nonfiduciary deposit fund.

Comment: A nonfiduciary deposit fund should not have net position. Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit  134200  Interest Receivable - Investments
Credit  240000  Liability for Nonfiduciary Deposit Funds and Undeposited Collections

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation. See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit  134200  Interest Receivable - Investments
Credit  531100  Interest Revenue - Investments

C419 To record accrual of interest receivable on non-federal securities with a bond premium.

Comment: For the Department of Treasury use only.

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

Budgetary Entry
Debit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund
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
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
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**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>132100</td>
<td>540500</td>
<td>Unfunded FECA Benefit Contributions Receivable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unfunded FECA Benefit Revenue</td>
</tr>
</tbody>
</table>
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
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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

Proprietary Entry
Debit 134200 Interest Receivable - Investments
Debit 167100 Discount on Foreign Investments
Credit 531100 Interest Revenue - Investments

C424 To record establishment of current-period earnings on income received in advance.

Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 232000 Other Deferred Revenue
Credit 510000 Revenue From Goods Sold
Credit 520000 Revenue From Services Provided
Credit 550000 Insurance and Guarantee Premium Revenue
Credit 590000 Other Revenue

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 232000 Other Deferred Revenue
Credit 510000 Revenue From Goods Sold
Credit 520000 Revenue From Services Provided
C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 134100 Interest Receivable - Loans
Debit 135000 Loans Receivable
Credit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

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

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

**Proprietary Entry**
Debit 131000 Accounts Receivable
Debit 152300 Inventory Held for Repair
Credit 152900 Inventory - Allowance
Credit 510000 Revenue From Goods Sold
Credit 579000 Other Financing Sources
C431  To record the issuance of a bridge loan.
    Comment: For the Department of Treasury use only.
    Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

    Budgetary Entry
    None

    Proprietary Entry
    Debit 135000  Loans Receivable
    Credit 161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

C432  To record loans other than credit reform.
    Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

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

    Proprietary Entry
    Debit 135000  Loans Receivable
    Credit 101000  Fund Balance With Treasury

C433  To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

    Budgetary Entry
    None

    Proprietary Entry
    Debit 138000  Loans Receivable - Troubled Assets Relief Program
    Credit 138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program

C434  To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

    Budgetary Entry
    None

    Proprietary Entry
    Debit 138100  Interest Receivable - Loans - Troubled Assets Relief Program
    Credit 138500  Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
C435 To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by
the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have
budget authority.

Comment: Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement
of Custodial Activity.

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

Budgetary Entry
None

Proprietary Entry
Debit  134000  Interest Receivable - Not Otherwise Classified
Debit  134100  Interest Receivable - Loans
Credit  531200  Interest Revenue - Loans Receivable/Uninvested Funds

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account
298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury
Account Symbol that does not have budget authority.

Budgetary Entry
None

Proprietary Entry
Debit  138100  Interest Receivable - Loans - Troubled Assets Relief Program
Credit  531200  Interest Revenue - Loans Receivable/Uninvested Funds

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity
related to the accrual of interest revenue that is to be collected by the Bureau of the Fiscal Service and
deposited directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL
account 298500.

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

Budgetary Entry
None

Proprietary Entry
Debit  750000  Distribution of Income - Dividend
Credit  298500  Liability for Non-Entity Assets Not Reported on the Statement of Custodial
Activity
C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
- Credit 139900 Allowance for Subsidy
- Credit 218000 Loan Guarantee Liability
- Credit 531000 Interest Revenue - Other

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

**Comment**: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference**: USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Credit 120000 Foreign Currency

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

**Comment**: Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform
- Credit 134100 Interest Receivable - Loans
C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>138000</td>
<td>138100</td>
<td>Loans Receivable - Troubled Assets Relief Program</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Interest Receivable - Loans - Troubled Assets Relief Program</td>
</tr>
</tbody>
</table>
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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

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

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### Proprietary Entry

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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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C603  To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfiduciary
deposit fund. The sale may result in a gain or a loss.

Comment: See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary
deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the
Bureau of the Fiscal Service
Debit  162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the
Fiscal Service Securities
Credit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal
Service
Credit  161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit  162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit  240000  Liability for Nonfiduciary Deposit Funds and Undeposited Collections
C604 To record the sale of Federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.

Comment: Prior to the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109, and TC-C140 to record the collection of interest received on the sale. See USSGL TC-C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund.

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

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<td>Unobligated Funds Exempt From Apportionment</td>
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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Credit 162200</td>
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</table>
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.

Proprietary Entry

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Budgetary Entry

None
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

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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**

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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
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-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC-C611 for the sale of securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund.

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

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<td>711100</td>
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Fund Balance With Treasury

Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Discount on Securities Other Than the Bureau of the Fiscal Service Securities

Losses on Disposition of Investments

Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Gains on Disposition of Investments
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
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
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
To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.

**Reference:** USSGL Implementation Guidance: FASAB FFATR No. 14 and FASAB SFFAS No. 44, "Accounting for the Disposal of General Property, Plant and Equipment" and "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use".

### Budgetary Entry
None

### Proprietary Entry

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<td>729200 Other Losses from Impairment of Assets</td>
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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.


### 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
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 onDisposition 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 onDisposition of Investments
### C622
To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

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

**Proprietary Entry**
- **Debit** 101000 Fund Balance With Treasury
- **Debit** 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
- **Debit** 721100 Losses on Disposition of Investments
- **Credit** 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- **Credit** 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- **Credit** 169000 Other Investments
- **Credit** 711100 Gains on Disposition of Investments

### C624
To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

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

**Proprietary Entry**
- **Debit** 101000 Fund Balance With Treasury
- **Debit** 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- **Debit** 721100 Losses on Disposition of Investments
- **Credit** 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- **Credit** 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- **Credit** 169000 Other Investments
- **Credit** 531100 Interest Revenue - Investments
- **Credit** 711100 Gains on Disposition of Investments
C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

**Reference:** USSGL implementation guidance; Disposition of Personal Property

**Budgetary Entry**
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 406000 Anticipated Collections From Non-Federal Sources
- Credit 445000 Unapportioned Authority

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 721000 Losses on Disposition of Assets - Other
- Credit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
- Credit 152400 Inventory - Excess, Obsolete, and Unserviceable
- Credit 711000 Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.

**Comment:** Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
- Debit 426500 Actual Collections From Sale of Foreclosed Property
- Credit 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 721000 Losses on Disposition of Assets - Other
- Credit 155100 Foreclosed Property
- Credit 711000 Gains on Disposition of Assets - Other
C630  To record the sale of stockpile materials.
       Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

       Budgetary Entry
       Debit  426600  Other Actual Business-Type Collections From Non-Federal Sources
           445000  Unapportioned Authority

       Proprietary Entry
       Debit  101000  Fund Balance With Treasury
               650000  Cost of Goods Sold
       Credit  157200  Stockpile Materials Held for Sale
               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
           445000  Unapportioned Authority

       Proprietary Entry
       Debit  101000  Fund Balance With Treasury
       Credit  157200  Stockpile Materials Held for Sale
               711000  Gains on Disposition of Assets - Other

C634  To record stockpile materials sold at a loss.
       Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

       Budgetary Entry
       Debit  426600  Other Actual Business-Type Collections From Non-Federal Sources
           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

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
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**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Commodities - Allowance</th>
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<td>Cost of Goods Sold</td>
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<tr>
<td>Credit</td>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
</tbody>
</table>
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
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
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
To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For the liquidation of the receivable, see USSGL TC-C647.

**Budgetary Entry**

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<td>Inventory - Allowance</td>
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<td>Inventory Purchased for Resale</td>
<td>Other General Property, Plant, and Equipment</td>
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<td>Inventory - Raw Materials</td>
<td>Revenue From Goods Sold</td>
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<tr>
<td>Inventory - Work-in-Process</td>
<td>Gains on Disposition of Assets - Other</td>
</tr>
</tbody>
</table>
C650  To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.

Comment:  Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference:  USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
- Debit  428700  Other Federal Receivables
- Credit  421000  Anticipated Reimbursements and Other Income

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

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

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

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

**Proprietary Entry**
- Debit  101000  Fund Balance With Treasury
- Debit  162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit  164200  Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit  164400  Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit  164700  Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit  711100  Gains on Disposition of Investments
C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.

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

**Budgetary Entry**

Debit  445000  Unapportioned Authority  
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 andPremium on Securities Other Than the Bureau of the Fiscal Service Securities  
Debit  721100  Losses on Disposition of Investments  
Credit  164200  Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit  164400  Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit  164700  Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury  
Debit 164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act  
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities  
Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 711100 Gains on Disposition of Investments
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
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

To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
- Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
- Credit 445000 Unapportioned Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 113000 Funds Held by the Public
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC-B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

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

**Proprietary Entry**
- Debit 113000 Funds Held by the Public
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 711100 Gains on Disposition of Investments
C753  To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 425200 equal to the gain and also a budgetary entry in USSGL account 497200 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 425200  Reimbursements and Other Income Earned - Collected  
Debit 497200  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 445000  Unapportioned Authority  
Credit 462000  Unobligated Funds Exempt From Apportionment  

**Proprietary Entry**

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  

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

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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 531100 Interest Revenue - Investments
D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL 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
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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
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
Credit  214000  Accrued Interest Payable - Not Otherwise Classified
Credit  214100  Accrued Interest Payable - Debt
### U.S. Government Standard General Ledger

#### Account Transactions

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<tr>
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<td>Accrued Funded Payroll and Leave</td>
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<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<td>Benefit Premiums Payable to Carriers</td>
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<tr>
<td>Credit</td>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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</table>
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

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<tr>
<td>Credit</td>
<td>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</td>
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### Proprietary Entry

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<td>Inventory - Raw Materials</td>
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<tr>
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<td>Inventory - Work-in-Process</td>
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<tr>
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<td>Inventory - Finished Goods</td>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<td>Buildings, Improvements, and Renovations</td>
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<td>Operating Expenses/Program Costs</td>
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<td>Nonproduction Costs</td>
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### U.S. Government Standard General Ledger

#### Account Transactions

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<td>Accrued Interest Payable - Debt</td>
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<td>Credit</td>
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<td>Entitlement Benefits Due and Payable</td>
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<td>Other Liabilities With Related Budgetary Obligations</td>
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<tr>
<td>Credit</td>
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<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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</table>
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

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### Proprietary Entry

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<td>Credit</td>
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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.

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

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- [U.S. Government Standard General Ledger](#)
- [Account Transactions](#)
- [D110](#)
U.S. Government Standard General Ledger
Account Transactions

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<tr>
<td>Credit</td>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>Credit</td>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>Credit</td>
<td>184000</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td>Credit</td>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>Credit</td>
<td>199000</td>
<td>Other Assets</td>
</tr>
<tr>
<td>Credit</td>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>Credit</td>
<td>640000</td>
<td>Benefit Expense</td>
</tr>
<tr>
<td>Credit</td>
<td>690000</td>
<td>Nonproduction Costs</td>
</tr>
</tbody>
</table>
**D112** To record a reclassification of unfunded liability to funded liability in the financing account.  
**Comment:** Also post USSGL TC-D113.  
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>461000</td>
</tr>
<tr>
<td>Credit</td>
<td>490100</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Proprietary Entry</th>
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</thead>
<tbody>
<tr>
<td>Debit</td>
<td>299000</td>
</tr>
<tr>
<td>Credit</td>
<td>219000</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Proprietary Entry</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>680000</td>
</tr>
<tr>
<td>Credit</td>
<td>619900</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>445000</td>
</tr>
<tr>
<td>Debit</td>
<td>462000</td>
</tr>
<tr>
<td>Debit</td>
<td>465000</td>
</tr>
<tr>
<td>Credit</td>
<td>488100</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Proprietary Entry</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td></td>
</tr>
</tbody>
</table>

---

**T/L S2 15-01**  
**III AT - 203**  
**June 2015**
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
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
D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
None

Proprietary Entry
Debit 131000 Accounts Receivable
Credit 679000 Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
None

Proprietary Entry
Debit 131000 Accounts Receivable
Credit 141000 Advances and Prepayments
D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 480100 Undelivered Orders - Obligations, Unpaid  
Debit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  
Credit 431000 Anticipated Recoveries of Prior-Year Obligations  
Credit 445000 Unapportioned Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment  
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 151100 Operating Materials and Supplies Held for Use  
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 152100 Inventory Purchased for Resale  
Debit 152200 Inventory Held in Reserve for Future Sale  
Debit 152500 Inventory - Raw Materials  
Debit 152600 Inventory - Work-in-Process  
Debit 152700 Inventory - Finished Goods  
Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 157100 Stockpile Materials Held in Reserve  
Debit 157200 Stockpile Materials Held for Sale  
Debit 159100 Other Related Property  
Debit 171100 Land and Land Rights  
Debit 171200 Improvements to Land  
Debit 172000 Construction-in-Progress  
Debit 173000 Buildings, Improvements, and Renovations  
Debit 174000 Other Structures and Facilities  
Debit 175000 Equipment  
Debit 182000 Leasehold Improvements  
Debit 183000 Internal-Use Software  
Debit 183200 Internal-Use Software in Development  
Debit 184000 Other Natural Resources  
Debit 189000 Other General Property, Plant, and Equipment
### U.S. Government Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>199000</td>
<td>211000</td>
<td>Other Assets</td>
</tr>
<tr>
<td>610000</td>
<td>213000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>640000</td>
<td>214000</td>
<td>Benefit Expense</td>
</tr>
<tr>
<td>690000</td>
<td>214100</td>
<td>Nonproduction Costs</td>
</tr>
<tr>
<td></td>
<td>216000</td>
<td>Contract Holdbacks</td>
</tr>
<tr>
<td></td>
<td>214000</td>
<td>Accrued Interest Payable - Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td>214100</td>
<td>Accrued Interest Payable - Debt</td>
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<tr>
<td></td>
<td>216000</td>
<td>Entitlement Benefits Due and Payable</td>
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<td>219000</td>
<td>Other Liabilities With Related Budgetary Obligations</td>
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<tr>
<td></td>
<td>219100</td>
<td>Employee Health Care Liability Incurred but Not Reported</td>
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<tr>
<td></td>
<td>221000</td>
<td>Accrued Funded Payroll and Leave</td>
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<td>221100</td>
<td>Withholdings Payable</td>
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<tr>
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<td>221300</td>
<td>Employer Contributions and Payroll Taxes Payable</td>
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<td>221500</td>
<td>Other Post Employment Benefits Due and Payable</td>
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<td>221600</td>
<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<td></td>
<td>221700</td>
<td>Benefit Premiums Payable to Carriers</td>
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<tr>
<td></td>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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</table>
D136  To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>445000</td>
<td>413400</td>
</tr>
<tr>
<td>Unapportioned Authority</td>
<td>Contract Authority Withdrawn</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>445000</td>
<td>414400</td>
</tr>
<tr>
<td>Unapportioned Authority</td>
<td>Borrowing Authority Withdrawn</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
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<td>432000</td>
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<tr>
<td>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources</td>
<td>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
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<tbody>
<tr>
<td>576000</td>
<td>215500</td>
</tr>
<tr>
<td>Expenditure Financing Sources - Transfers-Out</td>
<td>Expenditure Transfers Payable</td>
</tr>
</tbody>
</table>
D141  To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

Comment: Also post USSGL TC-F123 for the cancellation of authority.

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

Budgetary Entry
Debit 497100  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 462000  Unobligated Funds Exempt From Apportionment

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

D142  To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

Budgetary Entry
Debit 497100  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 432000  Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry
Debit 215500  Expenditure Transfers Payable
Credit 576000  Expenditure Financing Sources - Transfers-Out
D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**
- Debit 422500 Expenditure Transfers from Trust Funds - Receivable
- Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

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

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

**Comment:** Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
- Debit 435000 Canceled Authority
- Credit 420800 Adjustment to Total Resources - Disposition of Canceled Payables

**Proprietary Entry**
- Debit 296000 Accounts Payable From Canceled Appropriations
- Credit 680000 Future Funded Expenses

D146 To record an accrual of downward reestimate for loan subsidies in the program fund.

**Comment:** See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 579100 Adjustment to Financing Sources - Credit Reform
- 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 - Credit Reform

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
D300 - D399 ADJUSTMENTS/WRITEROFFS/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
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 Service
### U.S. Government Standard General Ledger
#### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Accumulated Depreciation on Improvements to Land</td>
</tr>
<tr>
<td>Debit</td>
<td>173900</td>
<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>Debit</td>
<td>174900</td>
<td>Accumulated Depreciation on Other Structures and Facilities</td>
</tr>
<tr>
<td>Debit</td>
<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
</tr>
<tr>
<td>Debit</td>
<td>181900</td>
<td>Accumulated Depreciation on Assets Under Capital Lease</td>
</tr>
<tr>
<td>Debit</td>
<td>182900</td>
<td>Accumulated Amortization on Leasehold Improvements</td>
</tr>
<tr>
<td>Debit</td>
<td>183900</td>
<td>Accumulated Amortization on Internal-Use Software</td>
</tr>
<tr>
<td>Debit</td>
<td>184900</td>
<td>Allowance for Depletion</td>
</tr>
<tr>
<td>Debit</td>
<td>189900</td>
<td>Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>Debit</td>
<td>740000</td>
<td>Prior-Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td>Debit</td>
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<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
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<td>Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year</td>
</tr>
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<td>Fund Balance With Treasury</td>
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<td>Credit</td>
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<td>Undeposited Collections</td>
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<td>Imprest Funds</td>
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<td>Funds Held by the Public</td>
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<td>International Monetary Fund Assets - Reserve Position</td>
</tr>
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<td>Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights</td>
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<td>Other Monetary Assets</td>
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### U.S. Government Standard General Ledger

#### Account Transactions

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U.S. Government Standard General Ledger
Account Transactions

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

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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
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Debit 138100 Interest Receivable - Loans - Troubled Assets Relief Program
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<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>171900</td>
<td>Accumulated Depreciation on Improvements to Land</td>
</tr>
<tr>
<td>173900</td>
<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174900</td>
<td>Accumulated Depreciation on Other Structures and Facilities</td>
</tr>
<tr>
<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
</tr>
<tr>
<td>181900</td>
<td>Accumulated Depreciation on Assets Under Capital Lease</td>
</tr>
<tr>
<td>182900</td>
<td>Accumulated Amortization on Leasehold Improvements</td>
</tr>
<tr>
<td>183900</td>
<td>Accumulated Amortization on Internal-Use Software</td>
</tr>
<tr>
<td>184900</td>
<td>Allowance for Depletion</td>
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<tr>
<td>189900</td>
<td>Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>740000</td>
<td>Prior-Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td>740100</td>
<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>740500</td>
<td>Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year</td>
</tr>
</tbody>
</table>
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
Credit 221800 Life Insurance Benefits Due and Payable to Beneficiaries
### U.S. Government Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Account Number</th>
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<td>222000</td>
<td>Unfunded Leave</td>
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<tr>
<td>Credit</td>
<td>222500</td>
<td>Unfunded FECA Liability</td>
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<tr>
<td>Credit</td>
<td>229000</td>
<td>Other Unfunded Employment Related Liability</td>
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<tr>
<td>Credit</td>
<td>231000</td>
<td>Liability for Advances and Prepayments</td>
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<tr>
<td>Credit</td>
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<td>Other Deferred Revenue</td>
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<td>Credit</td>
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<td>Principal Payable to the Bureau of the Fiscal Service</td>
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<tr>
<td>Credit</td>
<td>252000</td>
<td>Principal Payable to the Federal Financing Bank</td>
</tr>
<tr>
<td>Credit</td>
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<td>Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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<tr>
<td>Credit</td>
<td>253200</td>
<td>Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>253300</td>
<td>Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>254000</td>
<td>Participation Certificates</td>
</tr>
<tr>
<td>Credit</td>
<td>259000</td>
<td>Other Debt</td>
</tr>
<tr>
<td>Credit</td>
<td>261000</td>
<td>Actuarial Pension Liability</td>
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<td>Credit</td>
<td>262000</td>
<td>Actuarial Health Insurance Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>263000</td>
<td>Actuarial Life Insurance Liability</td>
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<td>Credit</td>
<td>265000</td>
<td>Actuarial FECA Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>266000</td>
<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
</tr>
<tr>
<td>Credit</td>
<td>267000</td>
<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
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<tr>
<td>Credit</td>
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<td>Other Actuarial Liabilities</td>
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<tr>
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<td>Prior Liens Outstanding on Acquired Collateral</td>
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<td>Capital Lease Liability</td>
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<td>Accounts Payable From Canceled Appropriations</td>
</tr>
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<td>Credit</td>
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<td>Liability for Capital Transfers</td>
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<td>Custodial Liability</td>
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<tr>
<td>Credit</td>
<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td>Credit</td>
<td>299500</td>
<td>Estimated Cleanup Cost Liability</td>
</tr>
</tbody>
</table>
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
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**

<table>
<thead>
<tr>
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<tr>
<td>672000</td>
<td>131900</td>
<td>Bad Debt Expense</td>
</tr>
<tr>
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<td>132900</td>
<td>Allowance for Loss on Accounts Receivable</td>
</tr>
<tr>
<td></td>
<td>134500</td>
<td>Allowance for Loss on Interest Receivable - Loans</td>
</tr>
<tr>
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<td>134600</td>
<td>Allowance for Loss on Interest Receivable - Investments</td>
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<td>Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
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<td>134800</td>
<td>Allowance for Loss on Interest Receivable - Taxes</td>
</tr>
<tr>
<td></td>
<td>135900</td>
<td>Allowance for Loss on Loans Receivable</td>
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</tbody>
</table>

D406 To record the writeoff of penalties and fines receivable.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
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<th>Debit</th>
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<tr>
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<td>136000</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Loans</td>
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<td>136300</td>
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<td></td>
<td></td>
<td>Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Penalties and Fines Receivable - Taxes</td>
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</table>
D407 To record the writeoff of administrative fees receivable.

**Budgetary Entry**

None

**Proprietary Entry**

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<td>Allowance for Loss on Administrative Fees Receivable - Loans</td>
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<tr>
<td>137700</td>
<td>Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>137800</td>
<td>Allowance for Loss on Administrative Fees Receivable - Taxes</td>
</tr>
<tr>
<td>137000</td>
<td>Administrative Fees Receivable - Not Otherwise Classified</td>
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<tr>
<td>137100</td>
<td>Administrative Fees Receivable - Loans</td>
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<tr>
<td>137300</td>
<td>Administrative Fees Receivable - Taxes</td>
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</table>

D408 To record the writeoff of accounts receivable.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
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<th>Credit</th>
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<tr>
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<td>Allowance for Loss on Accounts Receivable</td>
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<tr>
<td>131000</td>
<td>Accounts Receivable</td>
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</tbody>
</table>

D410 To record the writeoff of taxes receivable.

**Reference**: USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tr>
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<td>Allowance for Loss on Taxes Receivable</td>
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<td>132500</td>
<td>Taxes Receivable</td>
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</table>

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
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<tr>
<th>Debit</th>
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<td>135900</td>
<td>Allowance for Loss on Loans Receivable</td>
</tr>
<tr>
<td>135000</td>
<td>Loans Receivable</td>
</tr>
</tbody>
</table>
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

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
D418  To record the writeoff of assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

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<tr>
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<tr>
<td>152900</td>
<td>Inventory - Allowance</td>
</tr>
<tr>
<td>154900</td>
<td>Forfeited Property - Allowance</td>
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<td>156900</td>
<td>Commodities - Allowance</td>
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<tr>
<td>159900</td>
<td>Other Related Property - Allowance</td>
</tr>
<tr>
<td>171900</td>
<td>Accumulated Depreciation on Improvements to Land</td>
</tr>
<tr>
<td>173900</td>
<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174900</td>
<td>Accumulated Depreciation on Other Structures and Facilities</td>
</tr>
<tr>
<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
</tr>
<tr>
<td>181900</td>
<td>Accumulated Depreciation on Assets Under Capital Lease</td>
</tr>
<tr>
<td>182900</td>
<td>Accumulated Amortization on Leasehold Improvements</td>
</tr>
<tr>
<td>183900</td>
<td>Accumulated Amortization on Internal-Use Software</td>
</tr>
<tr>
<td>189900</td>
<td>Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
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<td>721000</td>
<td>Losses on Disposition of Assets - Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Credit</th>
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<tr>
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<tr>
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<td>Inventory Purchased for Resale</td>
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<td>Inventory - Raw Materials</td>
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<td>Inventory - Work-in-Process</td>
</tr>
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<td>152700</td>
<td>Inventory - Finished Goods</td>
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<td>Forfeited Property Held for Sale</td>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<td>Internal-Use Software</td>
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<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
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</tbody>
</table>
D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.

**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 298500, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity." This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.


**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>672000</td>
<td>131900 Allowance for Loss on Accounts Receivable</td>
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<td>134500 Allowance for Loss on Interest Receivable - Loans</td>
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</tr>
<tr>
<td></td>
<td>134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
</tr>
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<td></td>
<td>134800 Allowance for Loss on Interest Receivable - Taxes</td>
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</tr>
<tr>
<td></td>
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</tr>
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</table>

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.

**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial 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**

<table>
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<tr>
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<tbody>
<tr>
<td>298000</td>
<td>599100 Accrued Collections for Others - Statement of Custodial Activity</td>
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</tbody>
</table>
To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.

**Reference:** For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Budgetary Entry"

None

**Proprietary Entry**

<table>
<thead>
<tr>
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<th>Account Description</th>
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<tbody>
<tr>
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</tr>
<tr>
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<td>Contra Revenue for Interest Revenue - Loans Receivable</td>
</tr>
<tr>
<td>531800</td>
<td>Contra Revenue for Interest Revenue - Investments</td>
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<td>531900</td>
<td>Contra Revenue for Interest Revenue - Other</td>
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<tr>
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<td>Contra Revenue for Administrative Fees</td>
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<td>590900</td>
<td>Contra Revenue for Other Revenue</td>
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<tr>
<td>131900</td>
<td>Allowance for Loss on Accounts Receivable</td>
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<tr>
<td>132900</td>
<td>Allowance for Loss on Taxes Receivable</td>
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<tr>
<td>134500</td>
<td>Allowance for Loss on Interest Receivable - Loans</td>
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<tr>
<td>134600</td>
<td>Allowance for Loss on Interest Receivable - Investments</td>
</tr>
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<td>134800</td>
<td>Allowance for Loss on Interest Receivable - Taxes</td>
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<td>Allowance for Loss on Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td>136700</td>
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<td>136800</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Taxes</td>
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<td>137500</td>
<td>Allowance for Loss on Administrative Fees Receivable - Loans</td>
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<td>Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</td>
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<tr>
<td>137800</td>
<td>Allowance for Loss on Administrative Fees Receivable - Taxes</td>
</tr>
<tr>
<td>138500</td>
<td>Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program</td>
</tr>
</tbody>
</table>
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
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

**D436** To record a refund of offsetting collections, other than advances, that were collected in a prior-year.

*Comment:* See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 465000 Allotments - Expired Authority
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 510900 Contra Revenue for Goods Sold
- Debit 520900 Contra Revenue for Services Provided
- Debit 531700 Contra Revenue for Interest Revenue - Loans Receivable
- Debit 531800 Contra Revenue for Interest Revenue - Investments
- Debit 531900 Contra Revenue for Interest Revenue - Other
- Debit 532400 Contra Revenue for Penalties and Fines
- Debit 532900 Contra Revenue for Administrative Fees
- Debit 540900 Contra Revenue for Funded Benefit Program Revenue
- Debit 550900 Contra Revenue for Insurance and Guarantee Premium Revenue
- Debit 560900 Contra Revenue for Donations - Financial Resources
- Debit 561900 Contra Donated Revenue - Nonfinancial Resources
- Debit 590900 Contra Revenue for Other Revenue
- Credit 101000 Fund Balance With Treasury
**D438** To record a refund of trust or special fund receipts that was received in a prior-year.

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
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<tbody>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
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<tr>
<td>461000</td>
<td>Allotments - Realized Resources</td>
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<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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<tr>
<td>465000</td>
<td>Allotments - Expired Authority</td>
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<tr>
<td>Credit</td>
<td>411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts</td>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tr>
<td>531700</td>
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<td>Contra Revenue for Interest Revenue - Investments</td>
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<td>Contra Revenue for Penalties and Fines</td>
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<td>532900</td>
<td>Contra Revenue for Administrative Fees</td>
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<tr>
<td>540900</td>
<td>Contra Revenue for Funded Benefit Program Revenue</td>
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<tr>
<td>550900</td>
<td>Contra Revenue for Insurance and Guarantee Premium Revenue</td>
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<td>560900</td>
<td>Contra Revenue for Donations - Financial Resources</td>
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<td>561900</td>
<td>Contra Donated Revenue - Nonfinancial Resources</td>
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<td>583000</td>
<td>Contra Revenue for Taxes - Not Otherwise Classified</td>
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<td>583100</td>
<td>Contra Revenue for Taxes - Individual</td>
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<td>583200</td>
<td>Contra Revenue for Taxes - Corporate</td>
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<td>583300</td>
<td>Contra Revenue for Taxes - Unemployment</td>
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<td>Contra Revenue for Taxes - Excise</td>
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<td>583500</td>
<td>Contra Revenue for Taxes - Estate and Gift</td>
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<tr>
<td>583600</td>
<td>Contra Revenue for Taxes - Customs</td>
</tr>
<tr>
<td>590900</td>
<td>Contra Revenue for Other Revenue</td>
</tr>
<tr>
<td>Credit</td>
<td>101000 Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
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

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

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
**D510** To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**
None

**Proprietary Entry**

- Debit 171200 Improvements to Land
- Debit 173000 Buildings, Improvements, and Renovations
- Debit 174000 Other Structures and Facilities
- Debit 175000 Equipment
- Debit 182000 Leasehold Improvements
- Debit 610000 Operating Expenses/Program Costs
- Credit 172000 Construction-in-Progress

**D512** To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**
None

**Proprietary Entry**

- Debit 183000 Internal-Use Software
- Credit 183200 Internal-Use Software in Development

**D514** To record the reclassification of expenses to "in-process type" asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
None

**Proprietary Entry**

- Debit 152600 Inventory - Work-in-Process
- Debit 172000 Construction-in-Progress
- Debit 183200 Internal-Use Software in Development
- Credit 660000 Applied Overhead
- Credit 661000 Cost Capitalization Offset
D516  To record the raw materials used to produce goods.
    Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

    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

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

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

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

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

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.

Proprietary Entry
Debit 151100 Operating Materials and Supplies Held for Use
Credit 151400 Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

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

Proprietary Entry
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 152900 Inventory - Allowance
D534 To record damaged inventory, using the direct method, items that need repair.

**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 152300 Inventory Held for Repair
Debit 610000 Operating Expenses/Program Costs
Credit 152100 Inventory Purchased for Resale
Credit 152700 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 152300 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

**Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 152900 Inventory - Allowance
Debit 650000 Cost of Goods Sold
Credit 152700 Inventory - Finished Goods
D540  To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.

Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

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

Budgetary Entry
None

Proprietary Entry
Debit 152100 Inventory Purchased for Resale
Debit 152700 Inventory - Finished Goods
Credit 152900 Inventory - Allowance

D542  To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

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

Budgetary Entry
None

Proprietary Entry
Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 729000 Other Losses
Credit 151100 Operating Materials and Supplies Held for Use

D544  To record the reclassification of operating materials and supplies that meet management's criteria for future use.

Comment: Reverse this entry when ready to use.

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

Budgetary Entry
None

Proprietary Entry
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Credit 151100 Operating Materials and Supplies Held for Use
D546 To reclassify excess or reserved assets to assets held for use.

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

Budgetary Entry
None

Proprietary Entry
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

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
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

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

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

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

D566 To record inventory that has been lost and deemed immaterial.  
Comment: Reverse this entry for immaterial inventory that has been found.

**Budgetary Entry**
None

**Proprietary Entry**

Debit 650000 Cost of Goods Sold
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 151100 Operating Materials and Supplies Held for Use
Credit 152100 Inventory Purchased for Resale
D568  To record inventory that has been lost and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  729000  Other Losses  
Credit  151100  Operating Materials and Supplies Held for Use  
Credit  152100  Inventory Purchased for Resale

D569  To record inventory that has been found and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  151100  Operating Materials and Supplies Held for Use  
Debit  152100  Inventory Purchased for Resale  
Credit  719000  Other Gains

D570  To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  261000  Actuarial Pension Liability  
Debit  262000  Actuarial Health Insurance Liability  
Debit  263000  Actuarial Life Insurance Liability  
Debit  269000  Other Actuarial Liabilities  
Credit  717100  Gains on Changes in Long-Term Assumptions - From Experience  
Credit  727100  Gains on Changes in Long-Term Assumptions
D571 To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

Reference: Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Scenario.

Budgetary Entry
None

Proprietary Entry
Debit 717200 Losses on Changes in Long-Term Assumptions - From Experience
Debit 727200 Losses on Changes in Long-Term Assumptions
Credit 261000 Actuarial Pension Liability
Credit 262000 Actuarial Health Insurance Liability
Credit 263000 Actuarial Life Insurance Liability
Credit 269000 Other Actuarial Liabilities

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.

Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit 729000 Other Losses
Credit 120000 Foreign Currency

D573 To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.

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

Budgetary Entry
Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund
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  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund

Proprietary Entry
Debit  120500  Foreign Currency Denominated Equivalent Assets
Debit  167900  Foreign Exchange Rate Revalue Adjustments - Investments
Credit  719000  Other Gains

D576  To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit  729000  Other Losses
Credit  120000  Foreign Currency
Credit  131000  Accounts Receivable
D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 120000 Foreign Currency
Debit 131000 Accounts Receivable
Credit 719000 Other Gains

D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.

Comment: This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.

Reference: SFFAS 7, "Accounting for Revenue and Other Financing Sources" Paragraph 238

Budgetary Entry
None

Proprietary Entry
Debit 120000 Foreign Currency
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 592100 Valuation Change in Investments - Exchange Stabilization Fund

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
None

Proprietary Entry
Debit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability
Credit 679000 Other Expenses Not Requiring Budgetary Resources
D581 To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.

Reference: USSGL implementation guidance; Capital Transfers

Budgetary Entry
None

Proprietary Entry
Debit 192500 Capital Transfers Receivable
Credit 192300 Contingent Receivable for Capital Transfers

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 610000 Operating Expenses/Program Costs

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 599000 Collections for Others - Statement of Custodial Activity
Credit 599100 Accrued Collections for Others - Statement of Custodial Activity
D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
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
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**
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>240000</td>
<td>153200</td>
<td>Liability for Nonfiduciary Deposit Funds and Undeposited Collections; Seized Cash Deposited</td>
</tr>
</tbody>
</table>

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**
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>728000</td>
<td>161800</td>
<td>Unrealized Losses; Market Adjustment - Investments</td>
</tr>
<tr>
<td>718000</td>
<td></td>
<td>Unrealized Gains</td>
</tr>
</tbody>
</table>

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**
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>429500</td>
<td>490100</td>
<td>Adjustments to the Exchange Stabilization Fund</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Delivered Orders - Obligations, Unpaid</td>
</tr>
</tbody>
</table>

**Proprietary Entry**
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>161000</td>
<td></td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>219200</td>
<td></td>
<td>Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks</td>
</tr>
</tbody>
</table>
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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

**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 Fund.

**Budgetary Entry**
- Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund
- 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)
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
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

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

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

Proprietary Entry
Debit  729000  Other Losses
Credit  119400  Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
D608  To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

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

**Budgetary Entry**
- Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund
- 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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

**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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 134400 Interest Receivable on Special Drawing Rights
- Debit 633000 Other Interest Expenses
- Credit 214000 Accrued Interest Payable - Not Otherwise Classified
- Credit 531100 Interest Revenue - Investments
- Credit 719100 Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges
D614 To record SDR interest and charges accrual with a net effect of an unrealized loss.

Comment: For the Department of Treasury use only.

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

**Budgetary Entry**

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund
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 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund

**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
E102  To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
Debit 461000  Allotments - Realized Resources
Debit 462000  Unobligated Funds Exempt From Apportionment
Debit 480100  Undelivered Orders - Obligations, Unpaid
Credit 490100  Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 610000  Operating Expenses/Program Costs
Debit 650000  Cost of Goods Sold
Debit 690000  Nonproduction Costs
Credit 219000  Other Liabilities With Related Budgetary Obligations
Credit 219100  Employee Health Care Liability Incurred but Not Reported
Credit 221000  Accrued Funded Payroll and Leave
Credit 221100  Withholdings Payable

E104  To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
Debit 461000  Allotments - Realized Resources
Debit 462000  Unobligated Funds Exempt From Apportionment
Debit 480100  Undelivered Orders - Obligations, Unpaid
Credit 490100  Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 610000  Operating Expenses/Program Costs
Debit 640000  Benefit Expense
Credit 221300  Employer Contributions and Payroll Taxes Payable
E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 480100 Undelivered Orders - Obligations, Unpaid
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 261000 Actuarial Pension Liability
- Debit 640000 Benefit Expense
- Credit 216000 Entitlement Benefits Due and Payable
- Credit 221500 Other Post Employment Benefits Due and Payable
- Credit 221600 Pension Benefits Due and Payable to Beneficiaries
- Credit 221700 Benefit Premiums Payable to Carriers
- Credit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 480100 Undelivered Orders - Obligations, Unpaid
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 610000 Operating Expenses/Program Costs
- Credit 219000 Other Liabilities With Related Budgetary Obligations
E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.

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

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

Proprietary Entry
Debit 152900 Inventory - Allowance
Credit 211000 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 650000 Cost of Goods Sold
Debit 660000 Applied Overhead
Credit 610000 Operating Expenses/Program Costs
Credit 671000 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 660000 Applied Overhead
Credit 610000 Operating Expenses/Program Costs
Credit 650000 Cost of Goods Sold
Credit 671000 Depreciation, Amortization, and Depletion
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
**E115** To record the amortization of the discount on Federal securities in a nonfiduciary deposit fund.

*Comment:* Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund see USSGL TC-E119. A nonfiduciary deposit fund should not have net position.

*Reference:* USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**E116** To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

*Reference:* USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 660000 Applied Overhead
- Credit 152600 Inventory - Work-in-Process
- Credit 152700 Inventory - Finished Goods
- Credit 610000 Operating Expenses/Program Costs
- Credit 650000 Cost of Goods Sold
- Credit 671000 Depreciation, Amortization, and Depletion
E117  To record the amortization of the discount on Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service see USSGL TC-E113. See USSGL TC-E115 for amortization of the discount on Federal securities in a nonfiduciary deposit fund.

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 531100  Interest Revenue - Investments

E118  To record amortization of subsidy for loans.

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

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 139900  Allowance for Subsidy
Credit 531300  Interest Revenue - Subsidy Amortization

E119  To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

**Comment:** A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 163300  Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 240000  Liability for Nonfiduciary Deposit Funds and Undeposited Collections
E120 To record depreciation, amortization, and depletion expense on assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>671000</td>
<td>171900 Accumulated Depreciation on Land</td>
</tr>
<tr>
<td></td>
<td>173900 Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td></td>
<td>174900 Accumulated Depreciation on Other Structures and Facilities</td>
</tr>
<tr>
<td></td>
<td>175900 Accumulated Depreciation on Equipment</td>
</tr>
<tr>
<td></td>
<td>181900 Accumulated Depreciation on Assets Under Capital Lease</td>
</tr>
<tr>
<td></td>
<td>182900 Accumulated Amortization on Leasehold Improvements</td>
</tr>
<tr>
<td></td>
<td>183900 Accumulated Amortization on Internal-Use Software</td>
</tr>
<tr>
<td></td>
<td>184900 Allowance for Depletion</td>
</tr>
<tr>
<td></td>
<td>189900 Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>162300</td>
<td>531000 Interest Revenue - Other</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>634000</td>
<td>218000 Loan Guarantee Liability</td>
</tr>
</tbody>
</table>
E124 To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 632000 Interest Expenses on Securities
Credit 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

E126 To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 632000 Interest Expenses on Securities

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry
Debit 809100 Partial or Early Cancellation of Authority
Credit 809200 Offset for Partial or Early Cancellation of Authority
### E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above

#### E402 To record the imputed costs and related imputed financing sources.

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>673000</td>
<td>578000</td>
<td>Imputed Costs</td>
</tr>
</tbody>
</table>

#### E404 To record the application of overhead expenses to work-in-process.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152600</td>
<td>660000</td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td></td>
<td>671000</td>
<td>Depreciation, Amortization, and Depletion</td>
</tr>
<tr>
<td>671000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### E406 To record inventory used for operations.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>679000</td>
<td>151100</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
</tr>
<tr>
<td></td>
<td>152500</td>
<td>Operating Materials and Supplies Held for Use</td>
</tr>
<tr>
<td>152500</td>
<td></td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td>152600</td>
<td></td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td>152700</td>
<td></td>
<td>Inventory - Finished Goods</td>
</tr>
</tbody>
</table>
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
E414  To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152300  Inventory Held for Repair
Credit 610000  Operating Expenses/Program Costs

E416  To record stockpile materials issued for use under the consumption method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 679000  Other Expenses Not Requiring Budgetary Resources
Credit 157100  Stockpile Materials Held in Reserve

E418  To record a lien of real and intangible forfeited property in the allowance account.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 610000  Operating Expenses/Program Costs
Credit 154900  Forfeited Property - Allowance
E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Transfers Without Budgetary Impact

E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry
None

Proprietary Entry
Debit 171900 Accumulated Depreciation on Improvements to Land
Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 174900 Accumulated Depreciation on Other Structures and Facilities
Debit 175900 Accumulated Depreciation on Equipment
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 721000 Losses on Disposition of Assets - Other
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 189000 Other General Property, Plant, and Equipment

E504 To record distributed personal property.

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

Budgetary Entry
None

Proprietary Entry
Debit 299000 Other Liabilities Without Related Budgetary Obligations
Credit 154200 Forfeited Property Held for Donation or Use
E506  To record a commodity transferred to another Federal agency.

**Comment:** Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>610000</th>
<th>Operating Expenses/Program Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
</tbody>
</table>
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
Credit 137100  Administrative Fees Receivable - Loans
Credit 137300  Administrative Fees Receivable - Taxes
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Credit  138000    Loans Receivable - Troubled Assets Relief Program
Credit  138100    Interest Receivable - Loans - Troubled Assets Relief Program

E509  To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit  577600    Nonbudgetary Financing Sources Transferred Out
Credit  101000    Fund Balance With Treasury
E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E512, and E514.

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

Budgetary Entry
None

Proprietary Entry
Debit 151900 Operating Materials and Supplies - Allowance
Debit 152900 Inventory - Allowance
Debit 154900 Forfeited Property - Allowance
Debit 155900 Foreclosed Property - Allowance
Debit 156900 Commodities - Allowance
Debit 159900 Other Related Property - Allowance
Debit 171900 Accumulated Depreciation on Improvements to Land
Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
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
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#### Account Transactions

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<tr>
<th>Code</th>
<th>Account Name</th>
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<tr>
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<td>Stockpile Materials Held for Sale</td>
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<td>Other Related Property</td>
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<td>Land and Land Rights</td>
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<td>Improvements to Land</td>
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<td>Construction-in-Progress</td>
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<td>Buildings, Improvements, and Renovations</td>
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<td>Assets Under Capital Lease</td>
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<tr>
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<td>Leasehold Improvements</td>
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<tr>
<td>183000</td>
<td>Internal-Use Software</td>
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<td>183200</td>
<td>Internal-Use Software in Development</td>
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<td>Other General Property, Plant, and Equipment</td>
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<tr>
<td>199000</td>
<td>Other Assets</td>
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</table>
### 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

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<tr>
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<tr>
<td>161100</td>
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<tr>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>161800</td>
<td>Market Adjustment - Investments</td>
</tr>
<tr>
<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161800</td>
<td>Market Adjustment - Investments</td>
</tr>
<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>163000</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>163300</td>
<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
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<td>169000</td>
<td>Other Investments</td>
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</table>
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

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<td>215000</td>
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<td>Expenditure Transfers Payable</td>
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<td>218000</td>
<td>Loan Guarantee Liability</td>
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<td>222000</td>
<td>Unfunded Leave</td>
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<td>222500</td>
<td>Unfunded FECA Liability</td>
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<tr>
<td>229000</td>
<td>Other Unfunded Employment Related Liability</td>
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<tr>
<td>231000</td>
<td>Liability for Advances and Prepayments</td>
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<td>251000</td>
<td>Principal Payable to the Bureau of the Fiscal Service</td>
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<td>252000</td>
<td>Principal Payable to the Federal Financing Bank</td>
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<td>261000</td>
<td>Actuarial Pension Liability</td>
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<td>Actuarial Health Insurance Liability</td>
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<td>Actuarial Life Insurance Liability</td>
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<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
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<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
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<td>Other Actuarial Liabilities</td>
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<td>Prior Liens Outstanding on Acquired Collateral</td>
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<td>Contingent Liabilities</td>
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<td>292300</td>
<td>Contingent Liability for Capital Transfers</td>
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<td>Capital Lease Liability</td>
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<td>Accounts Payable From Canceled Appropriations</td>
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<td>Liability for Capital Transfers</td>
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<td>Other Liabilities Without Related Budgetary Obligations</td>
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<td>Estimated Cleanup Cost Liability</td>
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<tr>
<td>Credit</td>
<td>573000</td>
<td>Financing Sources Transferred Out Without Reimbursement</td>
</tr>
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</table>
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E516 To record a capital transfer receivable in a General Fund Receipt Account.

**Comment:** For liquidating accounts, debit USSGL account 192500. Also post TC-C405

**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 192300 Contingent Receivable for Capital Transfers
Credit 575600 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 151100 Operating Materials and Supplies Held for Use
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 152100 Inventory Purchased for Resale
Debit 152200 Inventory Held in Reserve for Future Sale
Debit 152300 Inventory Held for Repair
Debit 152400 Inventory - Excess, Obsolete, and Unserviceable
Debit 152500 Inventory - Raw Materials
Debit 152600 Inventory - Work-in-Process
Debit 152700 Inventory - Finished Goods
Debit 721000 Losses on Disposition of Assets - Other
Credit 151100 Operating Materials and Supplies Held for Use
Credit 152100 Inventory Purchased for Resale
Credit 711000 Gains on Disposition of Assets - Other
E604  To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.

Comment: Refer to USSGL TCs-E606, E608, and E610.

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

Budgetary Entry
None

Proprietary Entry
Debit 131000 Accounts Receivable
Debit 132000 Funded Employment Benefit Contributions Receivable
Debit 132500 Taxes Receivable
Debit 133000 Receivable for Transfers of Currently Invested Balances
Debit 133500 Expenditure Transfers Receivable
Debit 134000 Interest Receivable - Not Otherwise Classified
Debit 134100 Interest Receivable - Loans
Debit 134200 Interest Receivable - Investments
Debit 134300 Interest Receivable - Taxes
Debit 135000 Loans Receivable
Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified
Debit 136100 Penalties and Fines Receivable - Loans
Debit 136300 Penalties and Fines Receivable - Taxes
Debit 137000 Administrative Fees Receivable - Not Otherwise Classified
Debit 137100 Administrative Fees Receivable - Loans
Debit 137300 Administrative Fees Receivable - Taxes
Debit 138000 Loans Receivable - Troubled Assets Relief Program
Debit 138100 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 131900 Allowance for Loss on Accounts Receivable
Credit 132900 Allowance for Loss on Taxes Receivable
Credit 134500 Allowance for Loss on Interest Receivable - Loans
Credit 134600 Allowance for Loss on Interest Receivable - Investments
Credit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 134800 Allowance for Loss on Interest Receivable - Taxes
Credit 135900 Allowance for Loss on Loans Receivable
Credit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
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<td>Allowance for Subsidy - Loans - Troubled Assets Relief Program</td>
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<td>Credit</td>
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<tr>
<td>Credit</td>
<td>577500</td>
<td>Nonbudgetary Financing Sources Transferred In</td>
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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

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<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>151300</td>
<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
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<td>Operating Materials and Supplies Held for Repair</td>
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<td>Inventory Purchased for Resale</td>
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<td>Inventory - Excess, Obsolete, and Unserviceable</td>
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<td>Inventory - Raw Materials</td>
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<td>Leasehold Improvements</td>
<td></td>
</tr>
<tr>
<td>183000</td>
<td>Internal-Use Software</td>
<td></td>
</tr>
<tr>
<td>183200</td>
<td>Internal-Use Software in Development</td>
<td></td>
</tr>
<tr>
<td>184000</td>
<td>Other Natural Resources</td>
<td></td>
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<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
<td></td>
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<tr>
<td>199000</td>
<td>Other Assets</td>
<td></td>
</tr>
<tr>
<td>Credit</td>
<td>Operating Materials and Supplies - Allowance</td>
<td></td>
</tr>
<tr>
<td>Credit</td>
<td>152900</td>
<td>Inventory - Allowance</td>
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<tr>
<td>Credit</td>
<td>154900</td>
<td>Forfeited Property - Allowance</td>
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<tr>
<td>Credit</td>
<td>155900</td>
<td>Foreclosed Property - Allowance</td>
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<tr>
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<td>156900</td>
<td>Commodities - Allowance</td>
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<tr>
<td>Credit</td>
<td>159900</td>
<td>Other Related Property - Allowance</td>
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<tr>
<td>Credit</td>
<td>171900</td>
<td>Accumulated Depreciation on Improvements to Land</td>
</tr>
<tr>
<td>Credit</td>
<td>173900</td>
<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>Credit</td>
<td>174900</td>
<td>Accumulated Depreciation on Other Structures and Facilities</td>
</tr>
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<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
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<tr>
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<td>Accumulated Depreciation on Assets Under Capital Lease</td>
</tr>
<tr>
<td>Credit</td>
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<td>Accumulated Amortization on Leasehold Improvements</td>
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<td>Accumulated Amortization on Internal-Use Software</td>
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<td>Allowance for Depletion</td>
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<tr>
<td>Credit</td>
<td>189900</td>
<td>Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>Credit</td>
<td>572000</td>
<td>Financing Sources Transferred In Without Reimbursement</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
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</tr>
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<tr>
<td>Debit</td>
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<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>Debit</td>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>Debit</td>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Debit</td>
<td>161800</td>
<td>Market Adjustment - Investments</td>
</tr>
<tr>
<td>Debit</td>
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<td>Investments in Securities Other Than U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>Debit</td>
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<td>Premium on Securities Other Than U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Debit</td>
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<td>Amortization of Discount and Premium on Securities Other Than U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Debit</td>
<td>163000</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Debit</td>
<td>163300</td>
<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>Debit</td>
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<td>Other Investments</td>
</tr>
<tr>
<td>Credit</td>
<td>161100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
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<td>Credit</td>
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<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
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<td>Market Adjustment - Investments</td>
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<td>Discount on Securities Other Than U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>Credit</td>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Credit</td>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Credit</td>
<td>572000</td>
<td>Financing Sources Transferred In Without Reimbursement</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>572000</th>
<th>Financing Sources Transferred In Without Reimbursement</th>
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<tbody>
<tr>
<td>Credit</td>
<td>215000</td>
<td>Payable for Transfers of Currently Invested Balances</td>
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<td>Credit</td>
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<td>Expenditure Transfers Payable</td>
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<td>Subsidy Payable to the Financing Account</td>
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<td>Loan Guarantee Liability</td>
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<td>Unfunded Leave</td>
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<td>Credit</td>
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<td>Unfunded FECA Liability</td>
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<td>Credit</td>
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<td>Other Unfunded Employment Related Liability</td>
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<td>Credit</td>
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<td>Liability for Advances and Prepayments</td>
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<td>Credit</td>
<td>251000</td>
<td>Principal Payable to the Bureau of the Fiscal Service</td>
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<td>252000</td>
<td>Principal Payable to the Federal Financing Bank</td>
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<tr>
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<td>Actuarial Pension Liability</td>
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<tr>
<td>Credit</td>
<td>262000</td>
<td>Actuarial Health Insurance Liability</td>
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<tr>
<td>Credit</td>
<td>263000</td>
<td>Actuarial Life Insurance Liability</td>
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<tr>
<td>Credit</td>
<td>265000</td>
<td>Actuarial FECA Liability</td>
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<tr>
<td>Credit</td>
<td>266000</td>
<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
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<td>Credit</td>
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<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
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<td>Other Actuarial Liabilities</td>
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<td>Prior Liens Outstanding on Acquired Collateral</td>
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<td>Credit</td>
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<td>Contingent Liabilities</td>
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<td>292300</td>
<td>Contingent Liability for Capital Transfers</td>
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<td>Capital Lease Liability</td>
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<td>Accounts Payable From Canceled Appropriations</td>
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<td>Credit</td>
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<td>Liability for Capital Transfers</td>
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<td>Credit</td>
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<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td>Credit</td>
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<td>Estimated Cleanup Cost Liability</td>
</tr>
</tbody>
</table>
F100 - F299 YEAREND - Preclosing Entries

F104 To record adjustments for anticipated nonexpenditure transfers not realized.

Comment: Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**
- 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 the Bureau of the Fiscal Service 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
F107 To record an increase of resources to match obligations in permanent indefinite funds via the Bureau of the Fiscal Service 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
F110  To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 422200 Unfilled Customer Orders With Advance

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

F111  To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

**Comment:** Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).

**Reference:** USSGL implementation guidance; Economy Act Scenario (December 2004)

**Budgetary Entry**
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 461000 Allotments - Realized Resources
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None
**F112** To record adjustments for anticipated resources not realized.  

**Comment:** Balance in the anticipated accounts must be zero at yearend.

### Budgetary Entry

- **Debit** 413100 Current-Year Contract Authority Realized  
- **Debit** 414100 Current-Year Borrowing Authority Realized  
- **Debit** 445000 Unapportioned Authority  
- **Debit** 451000 Apportionments  
- **Debit** 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment  
- **Debit** 469000 Anticipated Resources - Programs Exempt From Apportionment  
- **Credit** 403200 Estimated Indefinite Contract Authority  
- **Credit** 404200 Estimated Indefinite Borrowing Authority  
- **Credit** 406000 Anticipated Collections From Non-Federal Sources  
- **Credit** 407000 Anticipated Collections From Federal Sources  
- **Credit** 412000 Anticipated Indefinite Appropriations  
- **Credit** 421000 Anticipated Reimbursements and Other Income  
- **Credit** 421500 Anticipated Expenditure Transfers from Trust Funds  
- **Credit** 431000 Anticipated Recoveries of Prior-Year Obligations

### Proprietary Entry

None

**F113** To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.  

**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.  

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

### Budgetary Entry

- **Debit** 445000 Unapportioned Authority  
- **Debit** 451000 Apportionments  
- **Debit** 461000 Allotments - Realized Resources  
- **Debit** 462000 Unobligated Funds Exempt From Apportionment  
- **Debit** 470000 Commitments - Programs Subject to Apportionment  
- **Debit** 472000 Commitments - Programs Exempt From Apportionment  
- **Credit** 404800 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances  
- **Credit** 413300 Decreases to Indefinite Contract Authority  
- **Credit** 414300 Current-Year Decreases to Indefinite Borrowing Authority Realized

### Proprietary Entry

None
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

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

To record adjustments for reductions to resources in excess of those anticipated.

**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Credit 403400 Anticipated Adjustments to Contract Authority
- Credit 404400 Anticipated Reductions to Borrowing Authority
- Credit 404700 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

**Proprietary Entry**
None
F120 To record the cancellation of expired authority and withdraw funds via the Bureau of the Fiscal Service
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
F122 To record the cancellation of authority not previously expired and to withdraw funds.

**Comment:** Authority canceled early by administrative action.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 435100 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

**Proprietary Entry**
- Debit 310600 Unexpended Appropriations - Adjustments
- Debit 591900 Revenue and Other Financing Sources - Cancellations
- Credit 101000 Fund Balance With Treasury

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

**Comment:** Use USSGL account 465000 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 412600 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 465000 Allotments - Expired Authority
- Credit 435700 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**
None
F124  To record the closing of General Fund receipt accounts associated with fund balance at yearend.

Comment: See USSGL TC-C142 and TC-C147 for the original transaction.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 298000 Custodial Liability
Debit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 101000 Fund Balance With Treasury

F125  To record the closing of General Fund receipt accounts associated with USSGL account 750000 at yearend.

Comment: See USSGL TC-C437 for the original transaction.

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

Budgetary Entry
None

Proprietary Entry
Debit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 750000 Distribution of Income - Dividend

F126  To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 445000 Unapportioned Authority

Proprietary Entry
None
F128  To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 445000 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit  497100  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit  445000  Unapportioned Authority
Credit  465000  Allotments - Expired Authority

Proprietary Entry
Debit  211000  Accounts Payable
Credit  610000  Operating Expenses/Program Costs

F130  To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
None

Proprietary Entry
Debit  680000  Future Funded Expenses
Credit  296000  Accounts Payable From Canceled Appropriations
F132  To record the reduction of receipt and appropriation balances previously precluded from obligation by the 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
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

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
To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**F302**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>412900</td>
<td></td>
<td>Amounts Appropriated From Specific Invested TAFS - Transfers-Out</td>
</tr>
<tr>
<td>413000</td>
<td></td>
<td>Appropriation To Liquidate Contract Authority Withdrawn</td>
</tr>
<tr>
<td>414200</td>
<td></td>
<td>Actual Repayment of Borrowing Authority Converted to Cash</td>
</tr>
<tr>
<td>414600</td>
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Credit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 419200 Balance Transfers - Unexpired to Expired
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Credit 419500 Transfer of Obligated Balances
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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
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Credit 426200 Actual Collections of Loan Principal
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Credit 426400 Actual Collections of Rent
Credit 426500 Actual Collections From Sale of Foreclosed Property
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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

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
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

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

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

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
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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.

Comment: See USSGL TC-F318 for authority from offsetting collections.

Budgetary Entry
Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 415700 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F316 for authority other than offsetting collections.

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

Proprietary Entry
None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
None
F322 To record the closing of downward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- **Debit** 490200 Delivered Orders - Obligations, Paid
- **Credit** 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- **Debit** 493100 Delivered Orders - Obligations Transferred, Unpaid
- **Debit** 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
- **Credit** 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- **Debit** 490100 Delivered Orders - Obligations, Unpaid
- **Credit** 493100 Delivered Orders - Obligations Transferred, Unpaid
- **Credit** 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

**Proprietary Entry**
None
F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- Debit 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
- Credit 480200 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 480200 Undelivered Orders - Obligations, Prepaid/Advanced
- Credit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- Credit 487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid
- Debit 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
- Credit 480100 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None
F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 480100 Undelivered Orders - Obligations, Unpaid
- Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid
- Credit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Budgetary Entry**
- Debit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
- Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation
- Debit 445000 Unapportioned Authority
- Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
- Credit 439700 Receipts and Appropriations Temporarily Precluded From Obligation
- Credit 445000 Unapportioned Authority

**Proprietary Entry**
None
F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**

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<th>Account Description</th>
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<td>Financing Sources To Be Transferred Out - Contingent Liability</td>
</tr>
<tr>
<td>Credit</td>
<td>583000</td>
<td>Contra Revenue for Taxes - Not Otherwise Classified</td>
</tr>
</tbody>
</table>
### U.S. Government Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>583100</td>
<td>Contra Revenue for Taxes - Individual</td>
</tr>
<tr>
<td>583200</td>
<td>Contra Revenue for Taxes - Corporate</td>
</tr>
<tr>
<td>583300</td>
<td>Contra Revenue for Taxes - Unemployment</td>
</tr>
<tr>
<td>583400</td>
<td>Contra Revenue for Taxes - Excise</td>
</tr>
<tr>
<td>583500</td>
<td>Contra Revenue for Taxes - Estate and Gift</td>
</tr>
<tr>
<td>583600</td>
<td>Contra Revenue for Taxes - Customs</td>
</tr>
<tr>
<td>589000</td>
<td>Tax Revenue Refunds - Not Otherwise Classified</td>
</tr>
<tr>
<td>589100</td>
<td>Tax Revenue Refunds - Individual</td>
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<tr>
<td>589200</td>
<td>Tax Revenue Refunds - Corporate</td>
</tr>
<tr>
<td>589300</td>
<td>Tax Revenue Refunds - Unemployment</td>
</tr>
<tr>
<td>589400</td>
<td>Tax Revenue Refunds - Excise</td>
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<td>Tax Revenue Refunds - Estate and Gift</td>
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<td>Tax Revenue Refunds - Customs</td>
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<td>590900</td>
<td>Contra Revenue for Other Revenue</td>
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<tr>
<td>591900</td>
<td>Revenue and Other Financing Sources - Cancellations</td>
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<tr>
<td>599000</td>
<td>Collections for Others - Statement of Custodial Activity</td>
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<tr>
<td>599100</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
</tr>
<tr>
<td>599300</td>
<td>Offset to Non-Entity Collections - Statement of Changes in Net Position</td>
</tr>
<tr>
<td>599400</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
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<tr>
<td>599800</td>
<td>Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury</td>
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<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
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<td>631000</td>
<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
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<tr>
<td>632000</td>
<td>Interest Expenses on Securities</td>
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<td>Other Interest Expenses</td>
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<tr>
<td>634000</td>
<td>Interest Expense Accrued on the Liability for Loan Guarantees</td>
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<tr>
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<td>Benefit Expense</td>
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<td>Cost of Goods Sold</td>
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<td>Depreciation, Amortization, and Depletion</td>
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<td>672000</td>
<td>Bad Debt Expense</td>
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<td>673000</td>
<td>Imputed Costs</td>
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<td>Other Expenses Not Requiring Budgetary Resources</td>
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<td>680000</td>
<td>Future Funded Expenses</td>
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<tr>
<td>685000</td>
<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
</tr>
<tr>
<td>690000</td>
<td>Nonproduction Costs</td>
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</tbody>
</table>
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

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 729200 Other Losses from Impairment of Assets
- Credit 730000 Extraordinary Items
- Credit 740000 Prior-Period Adjustments Due to Corrections of Errors
- Credit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
- Credit 740500 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
- Credit 750000 Distribution of Income - Dividend
- Credit 760000 Changes in Actuarial Liability
F342  To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**

None

**Proprietary Entry**

- Debit 310000  Unexpended Appropriations - Cumulative
- Debit 310100  Unexpended Appropriations - Appropriations Received
- Debit 310200  Unexpended Appropriations - Transfers-In
- Credit 310000  Unexpended Appropriations - Cumulative
- Credit 310300  Unexpended Appropriations - Transfers-Out
- Credit 310500  Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
- Credit 310600  Unexpended Appropriations - Adjustments
- Credit 310700  Unexpended Appropriations - Used
- Credit 310800  Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
- Credit 310900  Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344  To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

**Comment:** Used to track guaranteed loan level.

**Memorandum Entry**

- Debit 804000  Guaranteed Loan Level - Used Authority
- Credit 801000  Guaranteed Loan Level

F346  To record the closing of apportioned authority of guaranteed loan level into unused authority.

**Comment:** Prior-year balance of unused authority.

**Memorandum Entry**

- Debit 802000  Guaranteed Loan Level - Apportioned
- Credit 804500  Guaranteed Loan Level - Unused Authority

F348  To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**

- Debit 805300  Guaranteed Loan New Disbursements by Lender
- Credit 807000  Guaranteed Loan Cumulative Disbursements by Lenders
F350  To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.  
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry
Debit  807000  Guaranteed Loan Cumulative Disbursements by Lenders
Credit   806500  Guaranteed Loan Collections, Defaults, and Adjustments

F352  To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry
Debit  804500  Guaranteed Loan Level - Unused Authority
Credit   801000  Guaranteed Loan Level

F354  To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.  
Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Budgetary Entry
Debit  439700  Receipts and Appropriations Temporarily Precluded From Obligation
Credit   415700  Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

F356  To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.  
Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

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

Proprietary Entry
None
F358 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

Comment: See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 439900 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
Credit 439700 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 439600 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit 439400 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None
F360  To reclassify a temporary reduction/cancellation at yearend.

**Comment:** Use 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
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
F369  To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

Comment: Record USSGL account 412100 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 438400 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 435700 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit 412100 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit 438400 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F370  To record the closing of memorandum accounts for purchases.

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

Memorandum Entry
Debit 880100 Offset for Purchases of Assets
Credit 880200 Purchases of Property, Plant, and Equipment
Credit 880300 Purchases of Inventory and Related Property
Credit 880400 Purchases of Assets - Other

F372  To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

Comment: Reverse this transaction for the receiving entity.

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

Budgetary Entry
Debit 419900 Transfer of Expired Expenditure Transfers - Receivable
Credit 422500 Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry
None
To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
- Debit 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
- Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
None

To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
- Debit 408200 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
- Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
None

To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
- Debit 408300 Transfers - Current-Year Authority - Receivable - Transferred
- Credit 417100 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**
None
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
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
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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
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
G120  To record activity for current-year purchases of property, plant, and equipment.
Reference: USGGL 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.

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 (USGGL TC-G120), or Inventory and Related Property (USGGL TC-G122).

Memorandum Entry
Debit  880400  Purchases of Assets - Other
Credit  880100  Offset for Purchases of Assets
**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
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<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
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<td>113000</td>
<td>Funds Held by the Public</td>
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<td>119000</td>
<td>Other Cash</td>
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<td>International Monetary Fund Assets - Reserve Position</td>
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<td>119400</td>
<td>Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights</td>
</tr>
<tr>
<td>119500</td>
<td>Other Monetary Assets</td>
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<tr>
<td>120000</td>
<td>Foreign Currency</td>
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<td>Accounts Receivable</td>
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<td>Funded Employment Benefit Contributions Receivable</td>
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<td>Interest Receivable - Not Otherwise Classified</td>
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<td>134100</td>
<td>Interest Receivable - Loans</td>
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<td>134200</td>
<td>Interest Receivable - Investments</td>
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<td>Capitalized Loan Interest Receivable - Non-Credit Reform</td>
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<td>Penalties and Fines Receivable - Loans</td>
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<td>Administrative Fees Receivable - Not Otherwise Classified</td>
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<td>Administrative Fees Receivable - Loans</td>
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<td>141000</td>
<td>Advances and Prepayments</td>
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<tr>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the</td>
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<td>Bureau of the Fiscal Service</td>
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<td>161800</td>
<td>Market Adjustment - Investments</td>
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<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal</td>
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<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the</td>
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</table>
### U.S. Government Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Code</th>
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<td>Land and Land Rights</td>
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<td>Improvements to Land</td>
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<td>Construction-in-Progress</td>
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<td>173000</td>
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<td>Buildings, Improvements, and Renovations</td>
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<tr>
<td>174000</td>
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<tr>
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<td>Assets Under Capital Lease</td>
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<td>Internal-Use Software</td>
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<tr>
<td>183200</td>
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<td>Internal-Use Software in Development</td>
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<td>184000</td>
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<td>189000</td>
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<td>Other General Property, Plant, and Equipment</td>
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<tr>
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<td>Credit</td>
<td>161100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>Credit</td>
<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>Credit</td>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Credit</td>
<td>341000</td>
<td>Contributions to Fiduciary Net Assets</td>
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</table>
H200 To record equity withdrawals or distributions of fiduciary net assets.

Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

Reference: FASAB SFFAS No. 31

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 Fiscal Service Securities
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<td>163300</td>
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<tr>
<td>199000</td>
<td>Other Assets</td>
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</table>
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**

<table>
<thead>
<tr>
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<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
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<tr>
<td>631000</td>
<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
</tr>
<tr>
<td>632000</td>
<td>Interest Expenses on Securities</td>
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<tr>
<td>633000</td>
<td>Other Interest Expenses</td>
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<tr>
<td>679000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
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<td>680000</td>
<td>Future Funded Expenses</td>
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<tr>
<td>685000</td>
<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
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<tr>
<td>690000</td>
<td>Nonproduction Costs</td>
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<td>721000</td>
<td>Losses on Disposition of Assets - Other</td>
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<tr>
<td>721100</td>
<td>Losses on Disposition of Investments</td>
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<td>Losses on Disposition of Borrowings</td>
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<td>Other Losses from Impairment of Assets</td>
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<td>730000</td>
<td>Extraordinary Items</td>
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<td>740000</td>
<td>Prior-Period Adjustments Due to Corrections of Errors</td>
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<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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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
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