A100 - A399 Funding - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC-A104.

**Budgetary Entry**

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

**Proprietary Entry**

None

A104 To record the enactment of appropriations.

**Comment:** If appropriations were anticipated, credit USSGL account 412000. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 462000 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant.

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**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 U.S. Government 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 obligation 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
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

A124  To withdraw recoveries of prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

**Comment:** The balance in USSGL account 439701 should be reflected as part of the end-of year balance on Schedule N: Special and Trust Fund Receipts Schedule 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 year-end as a preclosing adjusting entry.

**Budgetary Entry**
- Debit 445000  Unapportioned Authority
- Debit 462000  Unobligated Funds Exempt From Apportionment
- Credit 439701  Appropriations Temporarily Precluded From Obligation - Prior-Year

**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 (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

**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 year-end as a preclosing adjusting entry.

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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<tr>
<th>Credit</th>
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<tbody>
<tr>
<td>439700</td>
<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
</tr>
<tr>
<td>439730</td>
<td>Appropriations Temporarily Precluded From Obligation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**
None

### A128
To record authority temporarily unavailable pursuant to public law.

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

**Budgetary Entry**

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<tbody>
<tr>
<td>439500</td>
<td>Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority</td>
</tr>
</tbody>
</table>

**Proprietary Entry**
None

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

**Comment:** The balance in USSGL accounts 439700, 439730, 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 year-end as a preclosing adjusting entry.

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

**Budgetary Entry**

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<tbody>
<tr>
<td>439800</td>
<td>Offsettings Collections Temporarily Precluded From Obligation</td>
</tr>
</tbody>
</table>

**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 year-end.

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 year-end.

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 299100 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 U.S. Government 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 299100  Other Liabilities - Reductions

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 299100 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  Non-Expenditure Financing Sources - Transfers-Out - Other
Credit  101000  Fund Balance With Treasury
Credit  299100  Other Liabilities - Reductions

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
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Fiscal Year 2020 Reporting
SUPPLEMENT
U.S. Standard General Ledger
Section III
Account Transactions

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

Comment:  Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the U.S. Government 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  299100  Other Liabilities - Reductions

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

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

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

Proprietary Entry
None

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

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 year-end.

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

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

Proprietary Entry
None

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

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

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit  406000  Anticipated Collections From Non-Federal Sources
Debit  407000  Anticipated Collections From Federal Sources
Debit  431000  Anticipated Recoveries of Prior-Year Obligations
Credit  445000  Unapportioned Authority
Credit  463000  Funds Not Available for Commitment/Obligation

Proprietary Entry
None

A141  To record the withdrawal of funds for 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. For temporary reductions, see USSGL TC-A189. 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  299100  Other Liabilities - Reductions
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 U.S. Government - Current-Year Authority
Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government - 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 U.S. Government - Current-Year Authority
Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Proprietary Entry
Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 297000 Liability for Capital Transfers

A145 To record offsetting collections permanently reduced and canceled by legislative action in revolving 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. 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 299100 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 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury
Credit 299100 Other Liabilities - Reductions
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
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

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

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 - Non-Allocation) is not reduced until closing.

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

**Budgetary Entry**
Debit 417000 Transfers - Current-Year Authority
Credit 415400 Appropriation to Liquidate Contract Authority - Non-Allocation - 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 - Non-Allocation - 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 - Non-Allocation
- Credit 445000 Unapportioned Authority

**Proprietary Entry**
- Debit 133000 Receivable for Transfers of Currently Invested Balances
- Credit 575500 Non-Expenditure 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 - Non-Allocation

Proprietary Entry
Debit 576500 Non-Expenditure 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 - Non-Allocation

Proprietary Entry
Debit 576500 Non-Expenditure 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 - Non-Allocation
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 215000 Payable for Transfers of Currently Invested Balances
Credit 575500 Non-Expenditure 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 U.S. Government 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 Non-Expenditure 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 Non-Expenditure 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 year-end 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 Non-Expenditure Financing Sources - Transfers-In - Other

### A178
To record anticipated adjustments/decreases to contract authority.

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

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

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

**Proprietary Entry**
None

### A179
To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.

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

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

**Proprietary Entry**
- Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 215000 Payable for Transfers of Currently Invested Balances
A180  To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.

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

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

Budgetary Entry
Debit 415500 Appropriation to Liquidate Contract Authority - Allocation - Transferred
Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Proprietary Entry
Debit 215000 Payable for Transfers of Currently Invested Balances
Credit 133000 Receivable for Transfers of Currently Invested Balances

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 Non-Invested 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.

**Comment:** Post USSGL accounts 139000 and 573500 while under a continuing resolution or waiting for a warrant.

**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
Debit 139000 Appropriated Dedicated Collections Receivable
Credit 573500 Appropriated Dedicated Collections to be Transferred In
Credit 574000 Appropriated Dedicated Collections Transferred In

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>411400</td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>412000</td>
<td>Anticipated Indefinite Appropriations</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

### Proprietary Entry

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

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

### Budgetary Entry

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

### Proprietary Entry

None
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. See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities.

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

### Budgetary Entry

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

### Proprietary Entry

<table>
<thead>
<tr>
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<th>Credit</th>
<th>Description</th>
</tr>
</thead>
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<td>520000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>531000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td></td>
<td>531100</td>
<td>Interest Revenue - Other</td>
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<td></td>
<td>531200</td>
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<td>532000</td>
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<td></td>
<td>532500</td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td></td>
<td>560000</td>
<td>Donated Revenue - Financial Resources</td>
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<tr>
<td></td>
<td>580000</td>
<td>Tax Revenue Collected - Not Otherwise Classified</td>
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<td></td>
<td>580100</td>
<td>Tax Revenue Collected - Individual</td>
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<tr>
<td></td>
<td>580200</td>
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<td>580300</td>
<td>Tax Revenue Collected - Unemployment</td>
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<td>580400</td>
<td>Tax Revenue Collected - Excise</td>
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<tr>
<td></td>
<td>580500</td>
<td>Tax Revenue Collected - Estate and Gift</td>
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<tr>
<td></td>
<td>580600</td>
<td>Tax Revenue Collected - Customs</td>
</tr>
<tr>
<td></td>
<td>590000</td>
<td>Other Revenue</td>
</tr>
</tbody>
</table>
A189 To record a temporary reduction of new budgetary resources 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 receipt account. Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141.

**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
Credit 299100 Other Liabilities - Reductions

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
A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.

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

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Debit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A194 To record authority made available from offsetting collection balances previously precluded from obligation.

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

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

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

Proprietary Entry
None
A195  To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

Comment:  See USSGL TC C422 or TC C418 for accrual entry, and USSGL TC A186 (if not accrued.) See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities.

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
A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.

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

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

Budgetary Entry
None

Proprietary Entry
Debit 109000 Fund Balance With Treasury While Awaiting a Warrant
Credit 309000 Unexpended Appropriations While Awaiting a Warrant

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

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

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

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 309000 Unexpended Appropriations While Awaiting a Warrant
Credit 109000 Fund Balance With Treasury While Awaiting a Warrant
Credit 310100 Unexpended Appropriations - Appropriations Received

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
A200 To record the cancellation of outstanding debt where there is not an appropriation warrant.

Reference: Debt Forgiveness Appropriation Versus No Appropriation Scenario

**Budgetary Entry**
Debit 411601 Debt Forgiveness - Cancellation of Debt Adjustment
Credit 445000 Unapportioned Authority

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

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

Comment: Also post USSGL TC-A204 and TC-B134.

**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 310100 Unexpended Appropriations - Appropriations Received

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 579100 Adjustment to Financing Sources - Credit Reform
Credit 139900 Allowance for Subsidy

A206 To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 729000 Other Losses
Credit 579100 Adjustment to Financing Sources - Credit Reform

A208 To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 579100 Adjustment to Financing Sources - Credit Reform
Credit 719000 Other Gains
A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.

**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 U.S. Government
- 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

A213 To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted.

**Comment:** See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Appropriation Reduced by Offsetsetting Collections or Offsetsetting Receipts

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Credit 405000 Anticipated Reductions to Appropriations by Offsetsetting Collections or Receipts

**Proprietary Entry**
None
A216 To withdraw recoveries of prior-year obligations derived from repayable advances and to be used for repayment of the repayable advance. This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 415900.

**Budgetary Entry**
- Debit 445000 Unapportioned Authority
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 415901 Repayment of Repayable Advances - Prior-Year Balances

**Proprietary Entry**
- None

A250 To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.

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

**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 Outside of Treasury - Budgetary
- Credit 134000 Interest Receivable - Not Otherwise Classified
- Credit 134100 Interest Receivable - Loans
- Credit 134200 Interest Receivable - Investments
- Credit 134300 Interest Receivable - Taxes
- Credit 531100 Interest Revenue - Investments
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," and Volume I, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>425200</th>
<th>Reimbursements and Other Income Earned - Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>113000</th>
<th>Funds Held Outside of Treasury - Budgetary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>134000</td>
<td>Interest Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit</td>
<td>134100</td>
<td>Interest Receivable - Loans</td>
</tr>
<tr>
<td>Credit</td>
<td>134200</td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td>Credit</td>
<td>134300</td>
<td>Interest Receivable - Taxes</td>
</tr>
<tr>
<td>Credit</td>
<td>531100</td>
<td>Interest Revenue - Investments</td>
</tr>
</tbody>
</table>

**A400 - A699 Funding - Authority Transfers**

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

**Budgetary Entry**

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

**Proprietary Entry**

None
A404  To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, 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 U.S. Government via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the U.S. Government 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 Non-Invested 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 not previously anticipated, 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 Non-Invested Accounts
Credit 417600  Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 576500  Non-Expenditure 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 Non-Expenditure 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>451000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>461000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td></td>
<td>419200 Balance Transfers - Unexpired to Expired</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>576500</td>
<td>Non-Expenditure Financing Sources - Transfers-Out - Other</td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>416600</td>
<td>Allocations of Realized Authority - To Be Transferred From Invested Balances</td>
</tr>
<tr>
<td>415000</td>
<td>Allocations of Authority - Anticipated From Invested Balances</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>133000</td>
<td>Receivable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td>575500</td>
<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>416700</td>
<td>Allocations of Realized Authority - Transferred From Invested Balances</td>
</tr>
<tr>
<td>416600</td>
<td>Allocations of Realized Authority - To Be Transferred From Invested Balances</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>133000</td>
<td>Receivable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td>575500</td>
<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
</tr>
</tbody>
</table>
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  Non-Expenditure 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  Non-Expenditure 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  Non-Expenditure 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>416600</td>
<td></td>
<td>Allocations of Realized Authority - To Be Transferred From Invested Balances</td>
</tr>
<tr>
<td>445000</td>
<td></td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>451000</td>
<td></td>
<td>Apportionments</td>
</tr>
<tr>
<td>461000</td>
<td></td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>416700</td>
<td>Allocations of Realized Authority - Transferred From Invested Balances</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>215000</td>
<td></td>
<td>Payable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td>576500</td>
<td></td>
<td>Non-Expenditure Financing Sources - Transfers-Out - Other</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

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 U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</tr>
</thead>
<tbody>
<tr>
<td>465000</td>
<td></td>
<td>Allotments - Expired Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>417600</td>
<td>Allocation Transfers of Prior-Year Balances</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>310300</td>
<td></td>
<td>Unexpended Appropriations - Transfers-Out</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
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 Non-Expenditure 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 U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

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

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

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

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

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

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury  
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
A440  To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, 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 U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government 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 Non-Invested 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 not previously anticipated, 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 Non-Invested Accounts
Credit 417600  Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 576500  Non-Expenditure 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 not previously anticipated, 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 U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>417500</td>
<td>Allocation Transfers of Current-Year Authority for Non-Invested Accounts</td>
</tr>
<tr>
<td>417600</td>
<td>Allocation Transfers of Prior-Year Balances</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>215000</td>
<td>Payable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td>310200</td>
<td>Unexpended Appropriations - Transfers-In</td>
</tr>
</tbody>
</table>

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 not previously anticipated, 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>417500</td>
<td>Allocation Transfers of Current-Year Authority for Non-Invested Accounts</td>
</tr>
<tr>
<td>417600</td>
<td>Allocation Transfers of Prior-Year Balances</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
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<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>215000</td>
<td>Payable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td>575500</td>
<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
</tr>
</tbody>
</table>
To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, 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 U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government 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 Non-Invested 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 not previously anticipated, 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 Non-Invested 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 Non-Expenditure Financing Sources - Transfers-In - Other
A452  To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

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

Proprietary Entry
Debit 576500 Non-Expenditure 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 575000 Non-Expenditure 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
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

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 U.S. Government 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 Non-Expenditure 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 U.S. Government 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 balance 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 Non-Expenditure 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 Non-Expenditure 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
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 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury

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

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 U.S. Government 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 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- 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
To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

**Budgetary Entry**

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**Proprietary Entry**

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</tr>
<tr>
<td>310300</td>
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<td>Unexpended Appropriations - Transfers-Out</td>
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</table>

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

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

**Budgetary Entry**

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</table>
Part 2  Fiscal Year 2020 Reporting  
SUPPLEMENT  
Section III  
U.S. Standard General Ledger  
Account Transactions  

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

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

**Budgetary Entry**

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<td>418000</td>
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<td>Anticipated Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>418300</td>
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<td>Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
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<tr>
<td>417000</td>
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<td>Transfers - Current-Year Authority</td>
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<td>Allocation Transfers of Current-Year Authority for Non-Invested Accounts</td>
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<tr>
<td>419000</td>
<td></td>
<td>Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>419300</td>
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**Proprietary Entry**

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<tr>
<td>576500</td>
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<td>Non-Expenditure Financing Sources - Transfers-Out - Other</td>
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<tr>
<td>101000</td>
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<td>Fund Balance With Treasury</td>
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</table>

**A480**  
To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

**Budgetary Entry**

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<td>Transfers - Prior-Year Balances</td>
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<tr>
<td>419300</td>
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<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
<tr>
<td>445000</td>
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<td>Unapportioned Authority</td>
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<tr>
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<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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<td>101000</td>
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<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>310200</td>
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<td>Unexpended Appropriations - Transfers-In</td>
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</tbody>
</table>
To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

**Budgetary Entry**
- 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 Non-Expenditure Financing Sources - Transfers-In - Other

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 U.S. Government 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 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury
**A488** To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

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

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 576500 Non-Expenditure 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 U.S. Government 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
A494  To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

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

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

**Budgetary Entry**

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<tr>
<td>483200</td>
<td>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</td>
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<tr>
<td>419500</td>
<td>Transfer of Obligated Balances</td>
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**Proprietary Entry**

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</tr>
<tr>
<td>141000</td>
<td>Advances and Prepayments</td>
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</table>

A496  To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

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

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

**Budgetary Entry**

<table>
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<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>419500</td>
<td>Transfer of Obligated Balances</td>
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<tr>
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<td>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</td>
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**Proprietary Entry**

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

A498  To record a federal fund receivable for an expenditure transfer from a trust fund.

**Comment:** See USSGL TC A114 for the anticipation and USSGL TC A502 for collection of the receivable. Use USSGL account 421500 if the transfer was previously anticipated. Use USSGL 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**

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<td>Anticipated Expenditure Transfers from Trust Funds</td>
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<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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<td>Expenditure Transfers Receivable</td>
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<tr>
<td>575000</td>
<td>Expenditure Financing Sources - Transfers-In</td>
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</tbody>
</table>
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 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 (ESF)
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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

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

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

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

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

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

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

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

Proprietary Entry
Debit 101000  Fund Balance With Treasury
Credit 575500  Non-Expenditure 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
To record the refunds collected from prior fiscal year obligations that were outlayed 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

To record in a trust fund expenditure transfers-out to a federal fund relating to nonexchange transactions.

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

Reference: USSGL implementation guidance; Trust Fund Guide

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

**Proprietary Entry**
Debit 576000 Expenditure Financing Sources - Transfers-Out  
Credit 101000 Fund Balance With Treasury

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.


**Budgetary Entry**
Debit 465000 Allotments - Expired Authority  
Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 576000 Expenditure Financing Sources - Transfers-Out  
Credit 101000 Fund Balance With Treasury
A514  To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.

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

Reference:  USSGL implementation guidance; Trust Fund Guide

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

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

A516  To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

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

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

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

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

A519  To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

**Comment:**  Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Fiscal Service simultaneously posts USSGL TC-A523 in the Treasury managed trust fund TAFS.

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

**Budgetary Entry**

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

**Proprietary Entry**

- Debit 575500  Non-Expenditure Financing Sources - Transfers-In - Other
- Credit 133000  Receivable for Transfers of Currently Invested Balances

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

**Comment:**  Transfer partner must use USSGL TC-A516.

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

**Budgetary Entry**

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

**Proprietary Entry**

- Debit 576500  Non-Expenditure 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 Non-Allocation 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 Non-Expenditure 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 Non-Expenditure Financing Sources - Transfers-Out - Other
A524 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 575500 Non-Expenditure 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 Non-Expenditure 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 Non-Expenditure 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 Non-Allocation 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 Non-Expenditure Financing Sources - Transfers-In - Other
A534 To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

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

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

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

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

A536 To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receivable."

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

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

Budgetary Entry
Debit 417300 Non-Allocation Transfers of Invested Balances - Transferred
Credit 417100 Non-Allocation Transfers of Invested Balances - Receivable

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

A538 To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable."

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

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

Budgetary Entry
Debit 417200 Non-Allocation Transfers of Invested Balances - Payable
Credit 417300 Non-Allocation 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**

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

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>101000</th>
<th>Fund Balance With Treasury</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>576500</td>
<td>Non-Expenditure Financing Sources - Transfers-Out - Other</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>408100</th>
<th>Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred</th>
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<tbody>
<tr>
<td>Debit</td>
<td>408200</td>
<td>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</td>
</tr>
<tr>
<td>Debit</td>
<td>408300</td>
<td>Transfers - Current-Year Authority - Receivable - Transferred</td>
</tr>
<tr>
<td>Debit</td>
<td>423200</td>
<td>Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred</td>
</tr>
<tr>
<td>Debit</td>
<td>423300</td>
<td>Reimbursements and Other Income Earned - Receivable - Transferred</td>
</tr>
<tr>
<td>Credit</td>
<td>423400</td>
<td>Other Federal Receivables - Transferred</td>
</tr>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>575500</th>
<th>Non-Expenditure Financing Sources - Transfers-In - Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
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 Non-Expenditure Financing Sources - Transfers-Out - Other

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 Non-Expenditure Financing Sources - Transfers-In - Other  
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 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**

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

<table>
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<tr>
<th>Debit</th>
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<th>Description</th>
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<tbody>
<tr>
<td>141000</td>
<td>572000</td>
<td>Advances and Prepayments</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financing Sources Transferred In Without Reimbursement</td>
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</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>419500</td>
<td>423100</td>
<td>Transfer of Obligated Balances</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unfilled Customer Orders With Advance - Transferred</td>
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</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
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<tbody>
<tr>
<td>423100</td>
<td>419500</td>
<td>Unfilled Customer Orders With Advance - Transferred</td>
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<tr>
<td></td>
<td></td>
<td>Transfer of Obligated Balances</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

A556  To record in the receipt account the amount of appropriated receipts to be appropriated from an agency's unavailable receipt account to an expenditure account.

**Comment:** Reverse this transaction upon receipt of warrant and post TC A183.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tr>
<td>573600</td>
<td>299200</td>
<td>Appropriated Dedicated Collections to be Transferred Out</td>
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<tr>
<td></td>
<td></td>
<td>Appropriated Dedicated Collections Liability</td>
</tr>
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</table>
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 TC A123 if authority was previously anticipated in programs exempt from apportionment. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference:  USSGL implementation guidance; USSGL Reimbursable Accounting Guide

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

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

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

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

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

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

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

Comment: See USSGL TC C182.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
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 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**

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

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>131000</td>
<td>510000</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>Revenue From Goods Sold</td>
</tr>
<tr>
<td>520000</td>
<td></td>
</tr>
<tr>
<td>Revenue From Services Provided</td>
<td></td>
</tr>
</tbody>
</table>

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

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

**Budgetary Entry**

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

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tr>
<td>132000</td>
<td>540000</td>
</tr>
<tr>
<td>Funded Employment Benefit Contributions Receivable</td>
<td>Funded Benefit Program Revenue</td>
</tr>
</tbody>
</table>

B102 To record payment of payroll.

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

**Budgetary Entry**

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

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>610000</td>
<td>690000</td>
</tr>
<tr>
<td>Operating Expenses/Program Costs</td>
<td>Non-Production Costs</td>
</tr>
<tr>
<td>101000</td>
<td></td>
</tr>
<tr>
<td>Fund Balance With Treasury</td>
<td></td>
</tr>
</tbody>
</table>
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
Credit  680000  Future Funded Expenses
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 non-federal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC B134.

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

Proprietary Entry
Debit  729000  Other Losses
Credit  101000  Fund Balance With Treasury
B109 To record payment of interest not previously accrued.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.

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

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

**Proprietary Entry**
- Debit 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
- Debit 632000 Interest Expenses on Securities
- Debit 633000 Other Interest Expenses
- Credit 101000 Fund Balance With Treasury

B110 To record a confirmed disbursement schedule previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry. See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

**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 220000 Liability for Unpaid Insurance Claims
- 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
To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.

**Budgetary Entry**

Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority

Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Credit 414201 Modification adjustment transfer of Borrowing Authority Converted to Cash

Credit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority

Credit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers

Credit 101000 Fund Balance With Treasury

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 - Loans

Debit 214200 Accrued Interest Payable - Debt

Credit 101000 Fund Balance With Treasury

To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

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

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

**Budgetary Entry**

Debit 490100 Delivered Orders - Obligations, Unpaid

Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

Credit 101000 Fund Balance With Treasury
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
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 U.S. Government - Current-Year Authority
Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Credit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

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

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 U.S. Government - Current-Year Authority
Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - 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**

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<tr>
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<td>414200</td>
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<td>462000</td>
<td>414600</td>
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<tr>
<td>414700</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
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<td>211000</td>
<td>101000</td>
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<tr>
<td>211200</td>
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<td>251100</td>
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<td>252000</td>
<td></td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>461000</td>
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**Proprietary Entry**

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<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>259000</td>
<td>101000</td>
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</tbody>
</table>

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

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>253000</td>
</tr>
</tbody>
</table>

Fund Balance With Treasury

Securities Issued by Federal Agencies Under General and Special Financing Authority
B124  To record the purchase of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

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

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

**Budgetary Entry**
None

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

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit  101000 Fund Balance With Treasury
Credit  253000 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit  253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
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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<thead>
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<th>Account Number</th>
<th>Description</th>
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<tbody>
<tr>
<td>439400</td>
<td></td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
<tr>
<td>439700</td>
<td></td>
<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
</tr>
<tr>
<td>439730</td>
<td></td>
<td>Appropriations Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>439800</td>
<td></td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>451000</td>
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<td>Apportionments</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>411400</td>
<td></td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>427300</td>
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<td>Interest Collected From Treasury</td>
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</table>

**Proprietary Entry**

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

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

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td></td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>253100</td>
<td></td>
<td>Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>253000</td>
<td></td>
<td>Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
</tbody>
</table>
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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances
Debit 439730 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
B134 To record appropriations used this fiscal year.


Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry
None

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

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

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

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

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

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

**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 U.S. Government - Current-Year Authority
- **Debit** 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
- **Credit** 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
- **Credit** 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

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

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Budgetary Entry**
- None

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

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

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL 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"

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

B143 To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.

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

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

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

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

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

**Budgetary Entry**
None

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

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

**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse TC 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 113000 Funds Held Outside of Treasury - Budgetary
- 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**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 Outside of Treasury - Budgetary
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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

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 Outside of Treasury - Budgetary

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

**Proprietary Entry**
- Debit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 101000 Fund Balance With Treasury

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 101000 Fund Balance With Treasury
- Credit 164600 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

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
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

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 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

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 (ESF)
Debit  490100  Delivered Orders - Obligations, Unpaid
Credit  426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Proprietary Entry
Debit  211000  Accounts Payable
Debit  633800  Remuneration Interest
Credit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

B300 - B399 Disbursements and Payables - Commitments/Undelivered Orders/Expended Authority - Unpaid

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

Comment: To decrease the commitment, reverse this transaction.

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

Proprietary Entry
None

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

Comment: To decrease the commitment, reverse this transaction.

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

Proprietary Entry
None

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

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

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

Proprietary Entry
None
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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
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 and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must 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 type asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

### Budgetary Entry

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### Proprietary Entry

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**Credit**

- 211000 Accounts Payable
- 213000 Contract Holdbacks
- 219000 Other Liabilities With Related Budgetary Obligations
- 219100 Liability for Employer Benefits and Claims
- 220000 Liability for Unpaid Insurance Claims
- 221000 Accrued Funded Payroll and Leave
- 221100 Withholdings Payable
- 221300 Employer Contributions and Payroll Taxes Payable
B403 To record accounts payable 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 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit 211000 Accounts 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

B405 To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.


Budgetary Entry
None

Proprietary Entry
Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 211000 Accounts Payable
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 and assisted acquisition situations, 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 type asset account. For other payroll related transactions, see USSGL TCs-E104 through E117.

### Budgetary Entry

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<td>Delivered Orders - Obligations, Unpaid</td>
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### Proprietary Entry

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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Accounts Payable</td>
</tr>
<tr>
<td>213000</td>
<td></td>
<td>Contract Holdbacks</td>
</tr>
</tbody>
</table>
B407 To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid 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 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit 679500 Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees

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 220000 Liability for Unpaid Insurance Claims
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
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

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
To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.

**Comment:** Only post this transaction for claims within a loan guarantee financing account that are incurred, but not yet disbursed. At the time of disbursement to a third-party, post USSGL TC-B110.

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

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 218000 Loan Guarantee Liability
- Credit 211000 Accounts Payable

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 - Loans
- Credit 214200 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**

<table>
<thead>
<tr>
<th>Debit</th>
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</tr>
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<tbody>
<tr>
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<td>216000</td>
<td>Entitlement Benefits Due and Payable</td>
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<td>Subsidy Payable to the Financing Account</td>
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<td>Liability for Employer Benefits and Claims</td>
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<td>Liability for Unpaid Insurance Claims</td>
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<td>Other Unfunded Employment Related Liability</td>
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<tr>
<td>261000</td>
<td>262000</td>
<td>Actuarial Pension Liability</td>
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<tr>
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<td>263000</td>
<td>Actuarial Health Insurance Liability</td>
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<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
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<td>267000</td>
<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
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<tr>
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<td>269000</td>
<td>Other Actuarial Liabilities</td>
</tr>
<tr>
<td>269000</td>
<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td></td>
<td>299500</td>
<td>Estimated Cleanup Cost Liability</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
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<tr>
<td>685000</td>
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<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
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<tr>
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<td>229000</td>
<td>Other Unfunded Employment Related Liability</td>
</tr>
</tbody>
</table>

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. 5, "Accounting for Liabilities of the Federal Government", as amended by FASAB SFFAS No. 12, "Recognition of Contingent Liabilities Arising from Litigation".

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
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<td>292000</td>
<td>Other Losses</td>
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<td></td>
<td>292200</td>
<td>Contingent Liabilities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Contingent Liabilities - Federal Government Sponsored Enterprise</td>
</tr>
</tbody>
</table>
### 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 the U.S. Government.

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

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th>Proprietary Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>Debit 579200 Financing Sources To Be Transferred Out - Contingent Liability</td>
</tr>
<tr>
<td></td>
<td>Credit 292300 Contingent Liability for Capital Transfers</td>
</tr>
</tbody>
</table>

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

**Comment:** Reverse this entry for a decrease.

**Reference:** USSGL implementation guidance; FECA Liability

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th>Proprietary Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>Debit 760000 Changes in Actuarial Liability</td>
</tr>
<tr>
<td></td>
<td>Credit 265000 Actuarial FECA Liability</td>
</tr>
<tr>
<td></td>
<td>Credit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
</tr>
<tr>
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<td>Credit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
</tr>
<tr>
<td></td>
<td>Credit 269000 Other Actuarial Liabilities</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Debit 461000 Allotments - Realized Resources</td>
<td>Debit 155100 Foreclosed Property</td>
</tr>
<tr>
<td>Credit 490100 Delivered Orders - Obligations, Unpaid</td>
<td>Credit 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
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  152100  Inventory Purchased for Resale
Credit  211000  Accounts Payable

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

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

Budgetary Entry
None

Proprietary Entry
Debit  154100  Forfeited Property Held for Sale
Credit  232000  Other Deferred Revenue

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  Non-Production 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 (ESF)
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  426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Proprietary Entry
Debit  211000  Accounts Payable
Credit  119400  Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
B450 To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.

**Comment:** Also post, reverse to USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**
- Debit 490100 Delivered Orders - Obligations, Unpaid
- Credit 445000 Unapportioned Authority
- Credit 451000 Apportionments
- Credit 461000 Allotments - Realized Resources

**Proprietary Entry**
- Debit 211000 Accounts Payable
- Credit 719000 Other Gains

B452 To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.

**Comment:** Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 729000 Other Losses
- Credit 211000 Accounts Payable

**B600 - B699 Disbursements and Payables - Advances and Prepayments**

B602 To record revenue received in advance.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 220500 Liability for Unearned Insurance Premiums
- Credit 232000 Other Deferred Revenue
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

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### Proprietary Entry

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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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</tr>
<tr>
<td>141000</td>
<td></td>
<td>Advances and Prepayments</td>
</tr>
</tbody>
</table>

To record current-year expended authority using a U.S. Debit Card.

**Comment:** This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.

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

### Budgetary Entry

<table>
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<tbody>
<tr>
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### Proprietary Entry

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<tr>
<td>610000</td>
<td>112500</td>
<td>Operating Expenses/Program Costs</td>
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</tbody>
</table>
B610  To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.

**Comment:**  The amount in USSGL account 422200 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.

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

**Budgetary Entry**

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<td>425300</td>
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<td>Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</td>
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</table>

**Proprietary Entry**

None

C100 - C399 Collections and Receivables - Receipts

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

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tr>
<td>422100</td>
<td>407000</td>
<td>Unfilled Customer Orders Without Advance</td>
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</tbody>
</table>

**Proprietary Entry**

None

C102  To record service in kind provided by non-federal sources.

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>610000</td>
<td>561000</td>
<td>Operating Expenses/Program Costs</td>
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</table>

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**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>427100</td>
<td>407000</td>
<td>Actual Program Fund Subsidy Collected</td>
</tr>
<tr>
<td></td>
<td>422100</td>
<td>Unfilled Customer Orders Without Advance</td>
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**Proprietary Entry**

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<tr>
<td>101000</td>
<td>138900</td>
<td>Fund Balance With Treasury</td>
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<tr>
<td>139900</td>
<td></td>
<td>Allowance for Subsidy - Loans - Troubled Assets Relief Program</td>
</tr>
<tr>
<td>139900</td>
<td></td>
<td>Allowance for Subsidy</td>
</tr>
<tr>
<td>218000</td>
<td></td>
<td>Loan Guarantee Liability</td>
</tr>
</tbody>
</table>
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:** This entry is for the initial and subsequent collections from non-federal sources into a nonfiduciary deposit fund. This entry should not be used for collections of interest on Treasury securities. For accrual and collection of interest on Treasury securities, see TC C418, TC E205, and TC C156.

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

**Budgetary Entry**
None

**Proprietary Entry**

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<tr>
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<td>113500</td>
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<tr>
<td>119000</td>
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</tbody>
</table>

Debit 101000  Fund Balance With Treasury
Debit 113500  Funds Held Outside of Treasury - Non-Budgetary
Debit 119000  Other Cash
Credit 240000 Liability for Non-Fiduciary 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. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

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

### Budgetary Entry

- **Debit 426000** Actual Collections of Governmental-Type Fees
- **Debit 426100** Actual Collections of Business-Type Fees
- **Debit 426200** Actual Collections of Loan Principal
- **Debit 426300** Actual Collections of Loan Interest
- **Debit 426400** Actual Collections of Rent
- **Debit 426500** Actual Collections From Sale of Foreclosed Property
- **Debit 426600** Other Actual Business-Type Collections From Non-Federal Sources
- **Debit 426700** Other Actual Governmental-Type Collections From Non-Federal Sources
- **Debit 427300** Interest Collected From Treasury
- **Debit 427600** Actual Collections From Financing Fund
- **Debit 427700** Other Actual Collections - Federal
- **Credit 406000** Anticipated Collections From Non-Federal Sources
- **Credit 407000** Anticipated Collections From Federal Sources

### Proprietary Entry

- **Debit 101000** Fund Balance With Treasury
- **Credit 131000** Accounts Receivable
- **Credit 132000** Funded Employment Benefit Contributions Receivable
- **Credit 134000** Interest Receivable - Not Otherwise Classified
- **Credit 134100** Interest Receivable - Loans
- **Credit 134200** Interest Receivable - Investments
- **Credit 134300** Interest Receivable - Taxes
- **Credit 135000** Loans Receivable
- **Credit 136000** Penalties and Fines Receivable - Not Otherwise Classified
- **Credit 136100** Penalties and Fines Receivable - Loans
- **Credit 136300** Penalties and Fines Receivable - Taxes
- **Credit 137000** Administrative Fees Receivable - Not Otherwise Classified
- **Credit 137100** Administrative Fees Receivable - Loans
- **Credit 137300** Administrative Fees Receivable - Taxes
- **Credit 139900** Allowance for Subsidy
- **Credit 155100** Foreclosed Property
- **Credit 510000** Revenue From Goods Sold
- **Credit 520000** Revenue From Services Provided
- **Credit 531000** Interest Revenue - Other
- **Credit 531100** Interest Revenue - Investments
- **Credit 531200** Interest Revenue - Loans Receivable/Uninvested Funds
- **Credit 532000** Penalties and Fines Revenue
- **Credit 532500** Administrative Fees Revenue
- **Credit 540000** Funded Benefit Program Revenue
- **Credit 550000** Insurance and Guarantee Premium Revenue
- **Credit 575000** Expenditure Financing Sources - Transfers-In
C110 To reclassify collections to liquidate prior-year deficiency.

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

**Budgetary Entry**

Debit 421200 Liquidation of Deficiency - Offsetting Collections  Credit 426000 Actual Collections of Governmental-Type Fees  Credit 426100 Actual Collections of Business-Type Fees  Credit 426600 Other Actual Business-Type Collections From Non-Federal Sources  Credit 426700 Other Actual Governmental-Type Collections From Non-Federal Sources  Credit 427700 Other Actual Collections - Federal

**Proprietary Entry**

None

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury  Credit 141000 Advances and Prepayments
C113 To record receipt of coupon payment and interest collection on non-federal securities.

Comment: For the Department of Treasury use only.

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

Budgetary Entry
Debit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

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 and direct loans, fees are earned when the third party disburses.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
None

Proprietary Entry
Debit  232000  Other Deferred Revenue
Credit  138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit  139900  Allowance for Subsidy
Credit  218000  Loan Guarantee Liability

C119  To record the receipt of remuneration.

Comment: For the Department of Treasury use only.

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

Budgetary Entry
Debit  426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit  119400  Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit  579000  Other Financing Sources
C120 To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

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

Budgetary Entry
None

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

C121 To record the maturity of federal securities acquired at par value by a nonfiduciary deposit fund.

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

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
C122 To record the maturity of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

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

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

**Budgetary Entry**
None

**Proprietary Entry**

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Description:
- Fund Balance With Treasury
- Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- 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
- 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>
<th>Credit</th>
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Description:
- Fund Balance With Treasury
- Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- 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
- Premium on Securities Other Than the Bureau of the Fiscal Service Securities
C124 To record the maturity of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Prior to maturity, an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service. See USSGL TC C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

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

### Budgetary Entry

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<tr>
<td>411400</td>
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<td>Appropriated Indefinite Appropriations</td>
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<tr>
<td>439400</td>
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<td>Anticipated Indefinite Appropriations</td>
</tr>
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<td>407000</td>
<td>Anticipated Collections From Federal Sources</td>
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<td>Apportionments</td>
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<td>445000</td>
<td>Unappropriated Authority</td>
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<tr>
<td>462000</td>
<td>439400</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
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### Proprietary Entry

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

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

Comment:  For the Department of Treasury use only.

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

Budgetary Entry
Debit  426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit  120900  Uninvested Foreign Currency
Credit  120500  Foreign Currency Denominated Equivalent Assets
Credit  134200  Interest Receivable - Investments
Credit  138400  Interest Receivable - Foreign Currency Denominated Assets
Credit  167000  Foreign Investments
Part 2 Fiscal Year 2020 Reporting  
SUPPLEMENT  
U.S. Standard General Ledger  
Section III  
Account Transactions

C127  
To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

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

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

**Budgetary Entry**

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<tr>
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<tr>
<td>426800</td>
<td>Interest Collected From Foreign Securities and Special Drawing Rights (SDR)</td>
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<tr>
<td>463500</td>
<td>Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)</td>
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**Proprietary Entry**

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<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>120900</td>
<td>Uninvested Foreign Currency</td>
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<td>134200</td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td>167000</td>
<td>Foreign Investments</td>
</tr>
</tbody>
</table>

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**

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<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
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<tr>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
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<tr>
<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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</tbody>
</table>

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**

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<tbody>
<tr>
<td>487200</td>
<td>Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected</td>
</tr>
<tr>
<td>431000</td>
<td>Anticipated Recoveries of Prior-Year Obligations</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>465000</td>
<td>Allotments - Expired Authority</td>
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**Proprietary Entry**

<table>
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<tr>
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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>
<tr>
<td>141000</td>
<td>Advances and Prepayments</td>
</tr>
</tbody>
</table>
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>
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<tbody>
<tr>
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<td>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</td>
</tr>
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<td></td>
<td>445000</td>
<td>Anticipated Recoveries of Prior-Year Obligations</td>
</tr>
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<td></td>
<td>462000</td>
<td>Unapportioned Authority</td>
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<td></td>
<td>465000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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<td>Fund Balance With Treasury</td>
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**Proprietary Entry**

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<tr>
<td>101000</td>
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<tr>
<td></td>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td></td>
<td>151600</td>
<td>Operating Materials and Supplies in Development</td>
</tr>
<tr>
<td></td>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td></td>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td></td>
<td>152500</td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td></td>
<td>152600</td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td></td>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td></td>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td></td>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
<tr>
<td></td>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
<tr>
<td></td>
<td>159100</td>
<td>Other Related Property</td>
</tr>
<tr>
<td></td>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td></td>
<td>171200</td>
<td>Improvements to Land</td>
</tr>
<tr>
<td></td>
<td>172000</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td></td>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td></td>
<td>174000</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td></td>
<td>175000</td>
<td>Equipment</td>
</tr>
<tr>
<td></td>
<td>181000</td>
<td>Assets Under Capital Lease</td>
</tr>
<tr>
<td></td>
<td>182000</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td></td>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td></td>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td></td>
<td>184000</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td></td>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td></td>
<td>199000</td>
<td>Other Assets</td>
</tr>
<tr>
<td></td>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td></td>
<td>640000</td>
<td>Benefit Expense</td>
</tr>
<tr>
<td></td>
<td>650000</td>
<td>Cost of Goods Sold</td>
</tr>
<tr>
<td></td>
<td>690000</td>
<td>Non-Production Costs</td>
</tr>
</tbody>
</table>
C133 To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.

**Comment:** This transaction is recorded by federal agency that will receive the funds collected by the collecting entity. The federal agency collecting these funds should record TC C142 to establish the payable for the custodial collections on behalf of another federal agency.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government (Exchange and Nonexchange)

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>198100</th>
<th>Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>571300</td>
<td>Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government</td>
</tr>
</tbody>
</table>
C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

**Comment:** Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

**Budgetary Entry**
- 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 151600 Operating Materials and Supplies in Development
- 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 Non-Production Costs
C135  To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.

Comment:  This transaction is recorded by the federal agency collecting the funds on behalf of the recipient agency to whom those funds will be transferred.

Reference:  Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government (Exchange and Nonexchange)

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th>Proprietary Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>Debit 101000 Fund Balance With Treasury</td>
</tr>
<tr>
<td>Credit 520000 Revenue From Services Provided</td>
<td>Credit 531000 Interest Revenue - Other</td>
</tr>
<tr>
<td>Credit 531100 Interest Revenue - Investments</td>
<td>Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
<tr>
<td>Credit 532000 Penalties and Fines Revenue</td>
<td>Credit 532500 Administrative Fees Revenue</td>
</tr>
<tr>
<td>Credit 560000 Donated Revenue - Financial Resources</td>
<td>Credit 580000 Tax Revenue Collected - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit 580100 Tax Revenue Collected - Individual</td>
<td>Credit 580200 Tax Revenue Collected - Corporate</td>
</tr>
<tr>
<td>Credit 580300 Tax Revenue Collected - Unemployment</td>
<td>Credit 580400 Tax Revenue Collected - Excise</td>
</tr>
<tr>
<td>Credit 580500 Tax Revenue Collected - Estate and Gift</td>
<td>Credit 580600 Tax Revenue Collected - Customs</td>
</tr>
<tr>
<td>Credit 590000 Other Revenue</td>
<td>Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th>Proprietary Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</td>
<td>Debit 101000 Fund Balance With Treasury</td>
</tr>
<tr>
<td>Credit 431000 Anticipated Recoveries of Prior-Year Obligations</td>
<td>Credit 131000 Accounts Receivable</td>
</tr>
<tr>
<td>Credit 445000 Unapportioned Authority</td>
<td>Credit 462000 Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit 465000 Allotments - Expired Authority</td>
<td></td>
</tr>
</tbody>
</table>
C137  To record the restitution of the imprest fund loss.

**Comment:** Reverse USSGL TC-B134 for direct appropriations.

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 131000 Accounts Receivable
- Debit 679000 Other Expenses Not Requiring Budgetary Resources
- 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 year-end.

**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  532000  Interest Revenue - Loans Receivable/Uninvested Funds
Credit  532500  Interest Revenue - Loans Receivable/Uninvested Funds
Credit  532500  Penalties and Fines Revenue
Credit  532500  Administrative Fees Revenue
Credit  560000  Donated Revenue - Financial Resources
Credit  580000  Donated Revenue - Financial Resources
Credit  581000  Donated Revenue - Financial Resources
Credit  582000  Donated Revenue - Financial Resources
Credit  583000  Donated Revenue - Financial Resources
Credit  584000  Donated Revenue - Financial Resources
Credit  585000  Donated Revenue - Financial Resources
Credit  586000  Donated Revenue - Financial Resources
Credit  590000  Other Revenue
Credit  590000  Other Revenue
Credit  592300  Value 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 year-end.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
Credit 132500 Taxes Receivable
Credit 134000 Interest Receivable - Not Otherwise Classified
Credit 134100 Interest Receivable - Loans
Credit 134200 Interest Receivable - Investments
Credit 134300 Interest Receivable - Taxes
Credit 136000 Penalties and Fines Receivable - Not Otherwise Classified
Credit 136300 Penalties and Fines Receivable - Taxes
Credit 137000 Administrative Fees Receivable - Not Otherwise Classified
Credit 137100 Administrative Fees Receivable - Loans
Credit 137300 Administrative Fees Receivable - Taxes
Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

C144 To record undeposited collections.

Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry
None

Proprietary Entry
Debit 111000 Undeposited Collections
Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited
Collections
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 year-end.

**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>101000</td>
<td>510000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>520000</td>
<td>Revenue From Goods Sold</td>
</tr>
<tr>
<td></td>
<td>531000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td></td>
<td>531100</td>
<td>Interest Revenue - Other</td>
</tr>
<tr>
<td></td>
<td>531200</td>
<td>Interest Revenue - Investments</td>
</tr>
<tr>
<td></td>
<td>531400</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
<tr>
<td></td>
<td>532500</td>
<td>Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td></td>
<td>579000</td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td></td>
<td>579500</td>
<td>Other Financing Sources</td>
</tr>
<tr>
<td></td>
<td>590000</td>
<td>Seigniorage</td>
</tr>
</tbody>
</table>

To record the collection of previously accrued receivables in a General Fund Receipt Account.

**Comment:** Also post D585. For collection of custodial receivables in a General Fund Receipt Account, see USSGL TC C-143.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>131000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>134000</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td></td>
<td>134100</td>
<td>Interest Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td></td>
<td>134200</td>
<td>Interest Receivable - Loans</td>
</tr>
<tr>
<td></td>
<td>134300</td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td></td>
<td>134400</td>
<td>Interest Receivable - Taxes</td>
</tr>
<tr>
<td></td>
<td>134600</td>
<td>Interest Receivable on Special Drawing Rights (SDR)</td>
</tr>
<tr>
<td></td>
<td>136000</td>
<td>Penalties and Fines Receivable - Not Otherwise Classified</td>
</tr>
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<td>136100</td>
<td>Penalties and Fines Receivable - Loans</td>
</tr>
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<td>136300</td>
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</tr>
<tr>
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<td>137000</td>
<td>Administrative Fees Receivable - Not Otherwise Classified</td>
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<td>137100</td>
<td>Administrative Fees Receivable - Loans</td>
</tr>
<tr>
<td></td>
<td>137300</td>
<td>Administrative Fees Receivable - Taxes</td>
</tr>
</tbody>
</table>
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 year-end.

**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 (ESF)

**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 113500 Funds Held Outside of Treasury - Non-Budgetary
- Debit 119000 Other Cash
- Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
- 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

C152 To record loans receivable resulting from repayable advances.

**Comment:** This transaction is only available for use by the Department of Treasury.

**Reference:** Unemployment Trust Fund (UTF) Repayable Advances and Non-Repayable Advances Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 135000 Loans Receivable
- Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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 year-end.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 577500 Non-Budgetary Financing Sources Transferred In

C156 To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

**Comment:** For federal investments such as Treasury securities, interest revenue and contra revenue, should be recorded with TC C418 and TC E205. For investments in non-federal securities, interest should be accrued with TC C417.

**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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**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  151200  Operating Materials and Supplies Held in Reserve for Future 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 - Non-Financial 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>153200</td>
<td>153100</td>
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<tr>
<td>299000</td>
<td>240000</td>
</tr>
</tbody>
</table>

Seized Cash Deposited
Other Liabilities Without Related Budgetary Obligations
Seized Monetary Instruments
Liability for Non-Fiduciary 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**

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

Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Unapportioned Authority
Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>564000</td>
</tr>
</tbody>
</table>

Fund Balance With Treasury
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>111000</td>
<td>564000</td>
</tr>
</tbody>
</table>

Undeposited Collections
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 previously anticipated.

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

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

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

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

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

  **Proprietary Entry**
  - Debit 101000 Fund Balance With Treasury
  - Credit 132000 Funded Employment Benefit Contributions Receivable

C186   To record the collection of receivables in the performing agency for reimbursable services.

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

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

  **Proprietary Entry**
  - Debit 101000 Fund Balance With Treasury
  - Credit 131000 Accounts Receivable
**C188** To record the collection of revenue into unavailable special fund receipt accounts.

**Comment:** See USSGL TCs A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Credit 2</th>
<th>Credit 3</th>
<th>Credit 4</th>
<th>Credit 5</th>
<th>Credit 6</th>
<th>Credit 7</th>
<th>Credit 8</th>
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</thead>
<tbody>
<tr>
<td>101000</td>
<td>520000</td>
<td>531000</td>
<td>531100</td>
<td>531200</td>
<td>532000</td>
<td>532500</td>
<td>590000</td>
<td></td>
</tr>
<tr>
<td>Fund Balance With Treasury</td>
<td>Revenue From Services Provided</td>
<td>Interest Revenue - Other</td>
<td>Interest Revenue - Investments</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
<td>Penalties and Fines Revenue</td>
<td>Administrative Fees Revenue</td>
<td>Other Revenue</td>
<td></td>
</tr>
</tbody>
</table>

**C189** To record the financing sources transferred into an unavailable general, special or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.


**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>599700</td>
</tr>
<tr>
<td>Fund Balance With Treasury</td>
<td>Financing Sources Transferred In From Custodial Statement Collections</td>
</tr>
</tbody>
</table>

**C190** To record in trust fund payments received from a federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC A510 for nonexchange expenditure transfers-in.

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Credit 2</th>
<th>Credit 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>411400</td>
<td>445000</td>
<td>462000</td>
<td></td>
</tr>
<tr>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
<td>Unapportioned Authority</td>
<td>Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Credit 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>520000</td>
<td>540000</td>
</tr>
<tr>
<td>Fund Balance With Treasury</td>
<td>Revenue From Services Provided</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

Proprietary Entry
Debit 120000 Foreign Currency
Credit 560000 Donated Revenue - Financial Resources

C194  To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.

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

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Proprietary Entry
Debit 120000 Foreign Currency
Debit 729000 Other Losses
Credit 131000 Accounts Receivable

C196  To record a capital transfer received in a General Fund Receipt Account.

Comment: When a receivable was previously set up, credit USSGL account 1925. When no receivable was previously set up, credit USSGL account 5756 and also post USSGL TC-C147; See USSGL TC-E516 for previously recorded receivables.

Reference: USSGL implementation guidance; Capital Transfers Scenario

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 192500 Capital Transfers Receivable
Credit 575600 Non-Expenditure 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.

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

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

**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 164600 Discount on Securities Accounted 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
To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government.

**Comment:** See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

### Budgetary Entry

- Debit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
- Credit 424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected

### Proprietary Entry

None
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. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

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 year-end.

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
Debit 131000 Accounts Receivable
Credit 575000 Expenditure Financing Sources - Transfers-In
C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

**Comment:** For custodial collections on behalf of the General Fund Receipt Account post USSGL TC C402. For custodial collections for transfer to another federal agency, also post TC C420.

**Budgetary Entry**
None

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

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

**Comment:** Applicable to guaranteed loans.

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

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

**Proprietary Entry**
Debit 131000 Accounts Receivable
Credit 101000 Fund Balance With Treasury
C408  To record in the financing fund the disbursement of direct loans.

Comment:  Also post USSGL TC-B134 if funded by a direct appropriation.

Reference:  USSGL implementation guidance; Credit Reform Case Studies

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

Proprietary Entry
Debit  135000  Loans Receivable
Debit  138000  Loans Receivable - Troubled Assets Relief Program
Credit  101000  Fund Balance With Treasury

C409  To record the reclassification of interest capitalized on a loan.

Reference:  Direct Loan Credit Reform Guidance

Budgetary Entry
None

Proprietary Entry
Debit  135000  Loans Receivable
Credit  134100  Interest Receivable - Loans

C412  To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

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

Reference:  USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit  428500  Receivable From the Liquidating Fund
Credit  407000  Anticipated Collections From Federal Sources

Proprietary Entry
Debit  131000  Accounts Receivable
Credit  139900  Allowance for Subsidy
To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tr>
<td>131000</td>
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<td>151000</td>
<td>Operating Materials and Supplies Held for Use</td>
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<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>151600</td>
<td>Operating Materials and Supplies in Development</td>
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<tr>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
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<td>152500</td>
<td>Inventory - Raw Materials</td>
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<tr>
<td>152600</td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>157100</td>
<td>Stockpile Materials Held in Reserve</td>
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<tr>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
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<td>Other Related Property</td>
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<tr>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>171200</td>
<td>Improvements to Land</td>
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<td>Construction-in-Progress</td>
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<td>Buildings, Improvements, and Renovations</td>
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<td>Other Structures and Facilities</td>
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<td>Equipment</td>
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<td>Leasehold Improvements</td>
</tr>
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<td>Internal-Use Software</td>
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<td>Internal-Use Software in Development</td>
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<td>Other Natural Resources</td>
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<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
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<td>Other Assets</td>
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<td>650000</td>
<td>Cost of Goods Sold</td>
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<td>Other Expenses Not Requiring Budgetary Resources</td>
</tr>
<tr>
<td>690000</td>
<td>Non-Production Costs</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>428700</td>
<td>Other Federal Receivables</td>
</tr>
<tr>
<td>407000</td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

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

To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.

**Comment:** This entry is only for interest receivable on non-federal securities held by a nonfiduciary deposit fund. For accruals of interest receivable on federal securities such as U.S. Treasury securities, see TC-C418.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 134200 Interest Receivable - Investments  
Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
C418  To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

Comment:  For federal securities held by nonfiduciary deposit funds also record TC E205.

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 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 (ESF)
Credit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

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 receivables reported for non-federal custodial collections, also post USSGL TC C404. 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 year-end.

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

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 Non-Budgetary Financing Sources Transferred In
Credit 590000 Other Revenue

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

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

Budgetary Entry
None

Proprietary Entry
Debit 132100 Unfunded FECA Benefit Contributions Receivable
Credit 540500 Unfunded FECA Benefit Revenue
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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

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 220500 Liability for Unearned Insurance Premiums
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

C425 To record accounts receivable 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 131000 Accounts Receivable
Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

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**

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<td>298500</td>
<td>Distribution of Income - Dividend/Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
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</table>

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**
None

**Proprietary Entry**

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<tr>
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<td>218000</td>
<td>Allowance for Subsidy/Loan Guarantee Liability</td>
</tr>
<tr>
<td>531000</td>
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<td>Interest Revenue - Other</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
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<tr>
<td>131000</td>
<td>120000</td>
<td>Accounts Receivable/Foreign Currency</td>
</tr>
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</table>
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**
<table>
<thead>
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<tr>
<td>Capitalized Loan Interest Receivable - Non-Credit Reform</td>
<td>Interest Receivable - Loans</td>
</tr>
</tbody>
</table>

C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
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<tr>
<td>Loans Receivable - Troubled Assets Relief Program</td>
<td>Interest Receivable - Loans - Troubled Assets Relief Program</td>
</tr>
</tbody>
</table>

C450 To record the accrual of daily inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

**Budgetary Entry**
None

**Proprietary Entry**
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<td>134200</td>
<td>531100</td>
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<tr>
<td>Interest Receivable - Investments</td>
<td>Interest Revenue - Investments</td>
</tr>
</tbody>
</table>

C452 To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also post USSGL TC B143.

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

**Proprietary Entry**
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>101000</td>
<td>134200</td>
</tr>
<tr>
<td>Fund Balance With Treasury</td>
<td>Interest Receivable - Investments</td>
</tr>
</tbody>
</table>
C453  To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post USSGL TC B143. If budgetary resources were previously anticipated, credit USSGL account 407000.

**Budgetary Entry**
- Debit 427300 Interest Collected From Treasury
- Credit 407000 Anticipated Collections From Federal Sources
- Credit 445000 Unapportioned Authority
- Credit 461000 Allotments - Realized Resources
- Credit 462000 Unobligated Funds Exempt From Apportionment

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

C454  To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also post USSGL TC B143.

**Budgetary Entry**
- Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
- Credit 439400 Receipts Unavailable for Obligation Upon Collection

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

C455  To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

**Budgetary Entry**
None

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

C456  To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also post reversal of USSGL TC-B143.

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

**Proprietary Entry**
- Debit 134200 Interest Receivable - Investments
- Credit 101000 Fund Balance With Treasury
C457 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

Comment: Also post reversal of USSGL TC B143. If budgetary resources were previously anticipated, debit USSGL account 407000.

Budgetary Entry
Debit 407000 Anticipated Collections From Federal Sources
Debit 445000 Unapportioned Authority
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 427300 Interest Collected From Treasury

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

C458 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

Comment: Also post reversal of USSGL TC B143.

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

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

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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

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

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### Proprietary Entry

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

**Comment:** Prior to making an entry for the sale, make an entry to amortize the premium to the
point of sale. The budgetary entry is recorded for the premium on the sale. Special
and trust funds use USSGL account 411400, if budgetary resources were previously
anticipated, revolving funds credit USSGL 407000 and special and trust funds credit
USSGL 412000. Also post USSGL TC A122 if authority was previously anticipated
and apportioned or USSGL TC A123 if authority was previously anticipated in
programs exempt from apportionment. Fiduciary deposit funds would not record the
budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the
collection of interest received on the sale. See USSGL TC C603 or TC C619 for sale
of securities purchased at a premium and sold at a gain or loss by a nonfiduciary
deposit fund.

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

**Budgetary Entry**

<table>
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<td>439400</td>
<td>445000</td>
</tr>
<tr>
<td>451000</td>
<td>462000</td>
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Debit: Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit: Anticipated Collections From Federal Sources
Credit: Anticipated Indefinite Appropriations
Credit: Receipts Unavailable for Obligation Upon Collection
Credit: Unapportioned Authority
Credit: Apportionments
Credit: Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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<td>721100</td>
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<tr>
<td>711100</td>
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</table>

Debit: Fund Balance With Treasury
Debit: Amortization of Discount and Premium on U.S. Treasury Securities
Issued by the Bureau of the Fiscal Service
Debit: Amortization of Discount and Premium on Securities Other Than the
Bureau of the Fiscal Service Securities
Debit: Losses on Disposition of Investments
Credit: Investments in U.S. Treasury Securities Issued by the Bureau of the
Fiscal Service
Credit: Premium on U.S. Treasury Securities Issued by the Bureau of the
Fiscal Service
Credit: Investments in Securities Other Than the Bureau of the Fiscal
Service Securities
Credit: Premium on Securities Other Than the Bureau of the Fiscal Service
Securities
Credit: Gains on Disposition of Investments
To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<td>Fund Balance With Treasury</td>
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<tr>
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<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
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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>Contra Revenue for Interest Revenue - Investments</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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<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
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<td>531100</td>
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<td>Interest Revenue - Investments</td>
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</tbody>
</table>
To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury
Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a
loss.

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

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

### Budgetary Entry

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<td>Anticipated Collections From Federal Sources</td>
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<td>Anticipated Indefinite Appropriations</td>
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<td>Receipts Unavailable for Obligation Upon Collection</td>
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<td>Apportionments</td>
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<td>Appropriated Receipts Derived From Available Trust or Special</td>
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### Proprietary Entry

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<td>Amortization of Discount and Premium on U.S. Treasury Securities</td>
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<tr>
<td>162300</td>
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<td>Amortization of Discount and Premium on Securities Other Than the</td>
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<td>Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>721100</td>
<td></td>
<td>Losses on Disposition of Investments</td>
</tr>
<tr>
<td>161000</td>
<td></td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of</td>
</tr>
<tr>
<td></td>
<td></td>
<td>the Fiscal Service</td>
</tr>
<tr>
<td>161200</td>
<td></td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the</td>
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<tr>
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<td></td>
<td>Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
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<td>Investments in Securities Other Than the Bureau of the Fiscal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td></td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Securities</td>
</tr>
</tbody>
</table>
C605 To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.

**Budgetary Entry**
None

**Proprietary Entry**

- Debit 101000 Fund Balance With Treasury
- Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
- Debit 531100 Interest Revenue - Investments
- Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 531800 Contra Revenue for Interest Revenue - Investments
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

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
</tr>
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<tbody>
<tr>
<td>411400</td>
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</tr>
<tr>
<td>427300</td>
<td>412000</td>
<td>Interest Collected From Treasury</td>
</tr>
<tr>
<td>439400</td>
<td>445000</td>
<td>Anticipated Collections From Federal Sources</td>
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<tr>
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</tr>
<tr>
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<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
<tr>
<td>445000</td>
<td></td>
<td>Unapportioned Authority</td>
</tr>
<tr>
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<td>Apportionments</td>
</tr>
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<td>Unobligated Funds Exempt From Apportionment</td>
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### Proprietary Entry

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<tr>
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<tr>
<td>161000</td>
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<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162100</td>
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<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<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>161300</td>
<td></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>
<tr>
<td>711100</td>
<td></td>
<td>Gains on Disposition of Investments</td>
</tr>
</tbody>
</table>
C607 To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
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</thead>
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<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<tr>
<td>531800</td>
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<td>Contra Revenue for Interest Revenue - Investments</td>
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<tr>
<td></td>
<td>161300</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
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<td>162000</td>
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<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<tr>
<td></td>
<td>240000</td>
<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
</tr>
<tr>
<td></td>
<td>531100</td>
<td>Interest Revenue - Investments</td>
</tr>
</tbody>
</table>
C608  To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

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

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

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</tr>
<tr>
<td>711100</td>
<td>Gains on Disposition of Investments</td>
</tr>
</tbody>
</table>
C609  To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

**Budgetary Entry**

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<tr>
<th>Debit</th>
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<tr>
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<tr>
<td>721000</td>
<td>165000</td>
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<td>165100</td>
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<td>165200</td>
<td>Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise</td>
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<tr>
<td>165300</td>
<td>Common Stock Warrants in Federal Government Sponsored Enterprise</td>
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<td></td>
<td>Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise</td>
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</tr>
<tr>
<td>211200</td>
<td>Accounts Payable for Federal Government Sponsored Enterprise</td>
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</tbody>
</table>

C610  To record the sale or disposition of personal property collected for replacement property.

**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.


**Budgetary Entry**

None

**Proprietary Entry**

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<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</tr>
</thead>
<tbody>
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<td>182900</td>
<td>Accumulated Depreciation on Assets Under Capital Lease</td>
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<td>183900</td>
<td>Accumulated Amortization on Internal-Use Software</td>
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<td>189900</td>
<td>Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
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<td>Gains on Disposition of Assets - Other</td>
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<tr>
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</tr>
<tr>
<td>711000</td>
<td>Gains on Disposition of Assets - Other</td>
<td></td>
</tr>
</tbody>
</table>
C611 To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
- Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
- Debit 531100 Interest Revenue - Investments
- Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 531800 Contra Revenue for Interest Revenue - Investments

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

**Comment:** Applicable to guaranteed loans. Credit USSGL account 139900 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 139900 Allowance for Subsidy
- Credit 155100 Foreclosed Property
C613 To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.


Budgetary Entry
None

Proprietary Entry
Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 174900 Accumulated Depreciation on Other Structures and Facilities
Debit 175900 Accumulated Depreciation on Equipment
Debit 181900 Accumulated Depreciation on Assets Under Capital Lease
Debit 182900 Accumulated Amortization on Leasehold Improvements
Debit 183900 Accumulated Amortization on Internal-Use Software
Debit 184900 Allowance for Depletion
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Debit 729000 Other Losses
Debit 729200 Other Losses From Impairment of Assets
Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 183000 Internal-Use Software
Credit 183200 Internal-Use Software in Development
Credit 184000 Other Natural Resources
Credit 189000 Other General Property, Plant, and Equipment
Credit 719000 Other Gains
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
To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund.

**Budgetary Entry**

- **Debit** 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
- **Debit** 427300 Interest Collected From Treasury
- **Credit** 407000 Anticipated Collections From Federal Sources
- **Credit** 412000 Anticipated Indefinite Appropriations
- **Credit** 439400 Receipts Unavailable for Obligation Upon Collection
- **Credit** 445000 Unapportioned Authority
- **Credit** 451000 Apportionments
- **Credit** 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- **Debit** 101000 Fund Balance With Treasury
- **Debit** 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
- **Debit** 721100 Losses on Disposition of Investments
- **Credit** 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
- **Credit** 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
- **Credit** 711100 Gains on Disposition of Investments
C619 To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.

**Budgetary Entry**
None

**Proprietary Entry**

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<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>531800</td>
<td>Contra Revenue for Interest Revenue - Investments</td>
</tr>
</tbody>
</table>

C621 To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**

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<td>531100</td>
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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

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
- Credit 445000 Unapportioned Authority

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 650000 Cost of Goods Sold
- Credit 157200 Stockpile Materials Held for Sale
- Credit 590000 Other Revenue
C632  To record stockpile materials sold at a gain.

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

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

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

C634  To record stockpile materials sold at a loss.

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

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

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury  
Debit 721000 Losses on Disposition of Assets - Other  
Credit 157200 Stockpile Materials Held for Sale

C636  To record the collection of sale proceeds from forfeited personal property sold.

**Comment:** Reverse USSGL TC-B432.

**Reference:** For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  
Credit 445000 Unapportioned Authority

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury  
Credit 565000 Forfeiture Revenue - Forfeitures of Property

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", as amended by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting".

**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

C642  To record a loss on the sale of commodities.

**Comment:** For cost of goods sold, if there is no loss involved, see USSGL TC-E408.

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 156900 Commodities - Allowance
- Debit 650000 Cost of Goods Sold
- Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
C644 To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For cost of goods sold, see USSGL TC E408.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
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<tr>
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<td>Commodities - Allowance</td>
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<td>Accumulated Depreciation on Other Structures and Facilities</td>
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<td>711000</td>
<td>Gains on Disposition of Assets - Other</td>
</tr>
</tbody>
</table>
C646 To record the sale or disposition of assets other than personal properties and investments.

Comment: If a receivable had been previously established, see USSGL TC-C647.

Budgetary Entry
Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
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 151600 Operating Materials and Supplies in Development
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

C647 To record the liquidation of receivables from other federal entity for the sale or disposition of assets other personal properties and investments.

Comment: See USSGL TC C648 for the establishment of the receivable.

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

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
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>Anticipated Collections From Federal Sources</td>
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<td>510000 Revenue From Goods Sold</td>
<td></td>
</tr>
<tr>
<td>711000 Gains on Disposition of Assets - Other</td>
<td></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 and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Debit 721100 Losses on Disposition of Investments
- Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.

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

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

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

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

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

**Proprietary 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

C750  To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**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 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

Debit 113000 Funds Held Outside of Treasury - Budgetary
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
C751  To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**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 Outside of Treasury - Budgetary
- 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**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 Outside of Treasury - Budgetary
- Credit 162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 711100  Gains on Disposition of Investments
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 425200 equal to the gain and also a budgetary entry in USSGL 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**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 Outside of Treasury - Budgetary
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 711100 Gains on Disposition of Investments

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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**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 Outside of Treasury - Budgetary
- Debit 721100 Losses on Disposition of Investments
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**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 Outside of Treasury - Budgetary
- Debit 721100 Losses on Disposition of Investments
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

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

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 (ESF)

**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

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### Proprietary Entry

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<td>Internal-Use Software in Development</td>
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<td>Credit 184000</td>
<td>Credit 184000</td>
<td>Other Natural Resources</td>
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### U.S. Standard General Ledger

#### Account Transactions

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<td>Operating Expenses/Program Costs</td>
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<td>690000</td>
<td>Non-Production Costs</td>
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</table>
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 151600   Operating Materials and Supplies in Development
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   Non-Production Costs
Credit 211000   Accounts Payable
Credit 213000   Contract Holdbacks
Credit 214000   Accrued Interest Payable - Not Otherwise Classified
Credit 214100   Accrued Interest Payable - Loans
Credit 214200   Accrued Interest Payable - Debt
Credit 216000   Entitlement Benefits Due and Payable
Credit 219000   Other Liabilities With Related Budgetary Obligations
Credit 219100   Liability for Employer Benefits and Claims
Credit 221000   Accrued Funded Payroll and Leave
Credit 221100   Withholdings Payable
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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>
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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Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

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Debit 151100 Operating Materials and Supplies Held for Use
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Debit 151600 Operating Materials and Supplies in Development
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 Non-Production Costs
Credit 211000 Accounts Payable
Credit 213000 Contract Holdbacks
Credit 214000 Accrued Interest Payable - Not Otherwise Classified
Credit 214100 Accrued Interest Payable - Loans
Credit 214200 Accrued Interest Payable - Debt
Credit 216000 Entitlement Benefits Due and Payable
Credit 219000 Other Liabilities With Related Budgetary Obligations
U.S. Standard General Ledger

Account Transactions

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<tr>
<th>Account</th>
<th>Description</th>
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<tbody>
<tr>
<td>219100</td>
<td>Liability for Employer Benefits and Claims</td>
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<td>Withholdings Payable</td>
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<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<td>Benefit Premiums Payable to Carriers</td>
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<td>221800</td>
<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
Debit  497200  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit  406000  Anticipated Collections From Non-Federal Sources
Credit  407000  Anticipated Collections From Federal Sources
Credit  445000  Unapportioned Authority
Credit  462000  Unobligated Funds Exempt From Apportionment
Credit  465000  Allotments - Expired Authority

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  151100  Operating Materials and Supplies Held for Use
Credit  151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit  151600  Operating Materials and Supplies in Development
Credit  152100  Inventory Purchased for Resale
Credit  152200  Inventory Held in Reserve for Future Sale
Credit  152500  Inventory - Raw Materials
Credit  152600  Inventory - Work-in-Process
Credit  152700  Inventory - Finished Goods
Credit  156100  Commodities Held Under Price Support and Stabilization Support Programs
Credit  157100  Stockpile Materials Held in Reserve
Credit  157200  Stockpile Materials Held for Sale
Credit  159100  Other Related Property
Credit  171100  Land and Land Rights
Credit  171200  Improvements to Land
Credit  172000  Construction-in-Progress
Credit  173000  Buildings, Improvements, and Renovations
Credit  174000  Other Structures and Facilities
Credit  175000  Equipment
Credit  181000  Assets Under Capital Lease
Credit  182000  Leasehold Improvements
Credit  183000  Internal-Use Software
Credit  183200  Internal-Use Software in Development
Credit  184000  Other Natural Resources
Credit  189000  Other General Property, Plant, and Equipment
Credit  199000  Other Assets
Credit  610000  Operating Expenses/Program Costs
Credit  640000  Benefit Expense
Credit  690000  Non-Production Costs
To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

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

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

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<tr>
<td>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries</td>
<td>Anticipated Recoveries of Prior-Year Obligations</td>
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**Proprietary Entry**

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<td>Accounts Payable</td>
<td>Operating Materials and Supplies Held for Use</td>
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<td>Contract Holdbacks</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<tr>
<td>Withholdings Payable</td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
<tr>
<td>Employer Contributions and Payroll Taxes Payable</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
<tr>
<td>Other Post Employment Benefits Due and Payable</td>
<td>Other Related Property</td>
</tr>
<tr>
<td>Pension Benefits Due and Payable to Beneficiaries</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>Benefit Premiums Payable to Carriers</td>
<td>Improvements to Land</td>
</tr>
<tr>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
<td>Construction-in-Progress</td>
</tr>
</tbody>
</table>
U.S. Standard General Ledger
Account Transactions

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

D112 To record a reclassification of unfunded liability to funded liability in the financing account.

Comment: Also post USSGL TC-D113.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
Debit  461000 Allotments - Realized Resources
Credit  490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  299000 Other Liabilities Without Related Budgetary Obligations
Credit  219000 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.

Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit  680000 Future Funded Expenses
Credit  619900 Adjustment to Subsidy Expense
D114  To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 465000 Allotments - Expired Authority
Credit 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

D120  To record a downward adjustment to unpaid prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 465000 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 445000 Unapportioned Authority
Credit 461000 Allotments - Realized Resources
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 151600 Operating Materials and Supplies in Development
- Debit 152000 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
- Credit 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
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 151600 Operating Materials and Supplies in Development
Debit 152100 Inventory Purchased for Resale
Debit 152200 Inventory Held in Reserve for Future Sale
Debit 152500 Inventory - Raw Materials
Debit 152600 Inventory - Work-in-Process
Debit 152700 Inventory - Finished Goods
Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Debit 157100 Stockpile Materials Held in Reserve
Debit 157200 Stockpile Materials Held for Sale
Debit 159100 Other Related Property
Debit 171100 Land and Land Rights
Debit 171200 Improvements to Land
Debit 172000 Construction-in-Progress
Debit 173000 Buildings, Improvements, and Renovations
Debit 174000 Other Structures and Facilities
Debit 175000 Equipment
Debit 182000 Leasehold Improvements
Debit 183000 Internal-Use Software
Debit 183200 Internal-Use Software in Development
Debit 184000 Other Natural Resources
Debit 189000 Other General Property, Plant, and Equipment
Debit 199000 Other Assets
Debit 610000 Operating Expenses/Program Costs
Debit 640000 Benefit Expense
Debit 690000 Non-Production Costs
Credit 211000 Accounts Payable
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Account Description</th>
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</thead>
<tbody>
<tr>
<td>213000</td>
<td>Contract Holdbacks</td>
</tr>
<tr>
<td>214000</td>
<td>Accrued Interest Payable - Not Otherwise Classified</td>
</tr>
<tr>
<td>214100</td>
<td>Accrued Interest Payable - Loans</td>
</tr>
<tr>
<td>214200</td>
<td>Accrued Interest Payable - Debt</td>
</tr>
<tr>
<td>216000</td>
<td>Entitlement Benefits Due and Payable</td>
</tr>
<tr>
<td>219000</td>
<td>Other Liabilities With Related Budgetary Obligations</td>
</tr>
<tr>
<td>219100</td>
<td>Liability for Employer Benefits and Claims</td>
</tr>
<tr>
<td>220000</td>
<td>Liability for Unpaid Insurance Claims</td>
</tr>
<tr>
<td>221000</td>
<td>Accrued Funded Payroll and Leave</td>
</tr>
<tr>
<td>221100</td>
<td>Withholdings Payable</td>
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<tr>
<td>221300</td>
<td>Employer Contributions and Payroll Taxes Payable</td>
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<tr>
<td>221500</td>
<td>Other Post Employment Benefits Due and Payable</td>
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<tr>
<td>221600</td>
<td>Pension Benefits Due and Payable to Beneficiaries</td>
</tr>
<tr>
<td>221700</td>
<td>Benefit Premiums Payable to Carriers</td>
</tr>
<tr>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
</tr>
</tbody>
</table>

**D136** To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Also Post USSGL TC-D120.

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

**Budgetary Entry**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>445000</td>
<td>413400</td>
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</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>
</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**
- Debit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
- Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

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

D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

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

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

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

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

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

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

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

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

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

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

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

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

Proprietary Entry
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 year-end.

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 year-end.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 139900 Allowance for Subsidy
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 year-end.

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 Non-Budgetary Financing Sources Transferred Out
Credit 299000 Other Liabilities Without Related Budgetary Obligations

D149 To record negative subsidy disbursement in the financing fund.

Comment: Also post USSGL TC-D150 for the program account and TC-E509 for the financing account to record the transfer to the General Fund Receipt Account.

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

Proprietary Entry
Debit 139900 Allowance for Subsidy
Credit 579100 Adjustment to Financing Sources - Credit Reform

D150 To adjust program fund for negative subsidy disbursement from the financing fund.

Comment: See USSGL TC-D149. Transactions USSGL TC-D149 and TC-D150 should be done simultaneously in both the credit reform program and financing fund.

Budgetary Entry
None

Proprietary Entry
Debit 579100 Adjustment to Financing Sources - Credit Reform
Credit 619900 Adjustment to Subsidy Expense
D300 - D399 Adjustments/Write-offs/Reclassifications - 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 U.S. Government 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 U.S. Government 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 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL 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; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 131900 Allowance for Loss on Accounts Receivable
Debit 132900 Allowance for Loss on Taxes Receivable
Debit 134500 Allowance for Loss on Interest Receivable - Loans
Debit 134600 Allowance for Loss on Interest Receivable - Investments
Debit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 134800 Allowance for Loss on Interest Receivable - Taxes
Debit 135900 Allowance for Loss on Loans Receivable
Debit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 139900 Allowance for Subsidy
Debit 151900 Operating Materials and Supplies - Allowance
Debit 152900 Inventory - Allowance
Debit 154900 Forfeited Property - Allowance
Debit 155900 Foreclosed Property - Allowance
Debit 156900 Commodities - Allowance
Debit 159900 Other Related Property - Allowance
Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 171900 Accumulated Depreciation on Improvements to Land
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Debit/Credit</th>
<th>Account Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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>
<td>740100</td>
<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>Debit</td>
<td>740500</td>
<td>Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
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<tr>
<td>Credit</td>
<td>111000</td>
<td>Undeposited Collections</td>
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<tr>
<td>Credit</td>
<td>112000</td>
<td>Imprest Funds</td>
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<td>Credit</td>
<td>113000</td>
<td>Funds Held Outside of Treasury - Budgetary</td>
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<td>Credit</td>
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<td>Other Cash</td>
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<td>Credit</td>
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<td>Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)</td>
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<td>Other Monetary Assets</td>
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<tr>
<td>Credit</td>
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<td>Foreign Currency</td>
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<td>Funded Employment Benefit Contributions Receivable</td>
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<td>Taxes Receivable</td>
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<td>Receivable for Transfers of Currently Invested Balances</td>
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<td>133500</td>
<td>Expenditure Transfers Receivable</td>
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<td>Interest Receivable - Not Otherwise Classified</td>
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U.S. Standard General Ledger

Account Transactions

Credit 153100 Seized Monetary Instruments
Credit 153200 Seized Cash Deposited
Credit 154100 Forfeited Property Held for Sale
Credit 154200 Forfeited Property Held for Donation or Use
Credit 155100 Foreclosed Property
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Credit 157100 Stockpile Materials Held in Reserve
Credit 157200 Stockpile Materials Held for Sale
Credit 159100 Other Related Property
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161800 Market Adjustment - Investments
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 169000 Other Investments
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 183000 Internal-Use Software
Credit 183200 Internal-Use Software in Development
Credit 184000 Other Natural Resources
Credit 189000 Other General Property, Plant, and Equipment
Credit 192300 Contingent Receivable for Capital Transfers
Credit 192500 Capital Transfers Receivable
Credit 199000 Other Assets
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 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 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; and 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**

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<td>Contract Holdbacks</td>
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<td>Accrued Interest Payable - Debt</td>
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<td>Liability for Employer Benefits and Claims</td>
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<td>Benefit Premiums Payable to Carriers</td>
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<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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<td>Principal Payable to the Federal Financing Bank</td>
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<td>Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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## U.S. Standard General Ledger
### Account Transactions

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<th>Debit</th>
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<td>Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
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<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
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<td>Estimated Cleanup Cost Liability</td>
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<td>Credit 740500</td>
<td>Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year</td>
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To record a prior-period adjustment that increases the value of a prior-year asset.

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**Reference:** USSGL implementation guidance; Prior-Period Adjustments

### Budgetary Entry

None

### Proprietary Entry

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### U.S. Standard General Ledger

#### Account Transactions

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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
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Credit  138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit  139900  Allowance for Subsidy
Credit  151900  Operating Materials and Supplies - Allowance
Credit  152900  Inventory - Allowance
Credit  154900  Forfeited Property - Allowance
Credit  155900  Foreclosed Property - Allowance
Credit  156900  Commodities - Allowance
Credit  159900  Other Related Property - Allowance
Credit  161100  Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit  162100  Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit  163100  Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit  171900  Accumulated Depreciation on Improvements to Land
Credit  173900  Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit  174900  Accumulated Depreciation on Other Structures and Facilities
Credit  175900  Accumulated Depreciation on Equipment
Credit  181900  Accumulated Depreciation on Assets Under Capital Lease
Credit  182900  Accumulated Amortization on Leasehold Improvements
Credit  183900  Accumulated Amortization on Internal-Use Software
Credit  184900  Allowance for Depletion
Credit  189900  Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit  740000  Prior-Period Adjustments Due to Corrections of Errors
Credit  740100  Prior-Period Adjustments Due to Changes in Accounting Principles
Credit  740500  Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
D312 To record a prior-period adjustment that increases the value of a prior-year liability.

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**Reference:** USSGL implementation guidance; Prior-Period Adjustments

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<th>Debit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>253100</td>
<td>Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>253400</td>
<td>Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</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>
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<tr>
<td>211000</td>
<td>Accounts Payable</td>
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<tr>
<td>211200</td>
<td>Accounts Payable for Federal Government Sponsored Enterprise</td>
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<tr>
<td>212000</td>
<td>Disbursements in Transit</td>
</tr>
<tr>
<td>213000</td>
<td>Contract Holdbacks</td>
</tr>
<tr>
<td>214000</td>
<td>Accrued Interest Payable - Not Otherwise Classified</td>
</tr>
<tr>
<td>214100</td>
<td>Accrued Interest Payable - Loans</td>
</tr>
<tr>
<td>214200</td>
<td>Accrued Interest Payable - Debt</td>
</tr>
<tr>
<td>215000</td>
<td>Payable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td>215500</td>
<td>Expenditure Transfers Payable</td>
</tr>
<tr>
<td>216000</td>
<td>Entitlement Benefits Due and Payable</td>
</tr>
<tr>
<td>217000</td>
<td>Subsidy Payable to the Financing Account</td>
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<tr>
<td>218000</td>
<td>Loan Guarantee Liability</td>
</tr>
<tr>
<td>219000</td>
<td>Other Liabilities With Related Budgetary Obligations</td>
</tr>
<tr>
<td>219100</td>
<td>Liability for Employer Benefits and Claims</td>
</tr>
<tr>
<td>220000</td>
<td>Liability for Unpaid Insurance Claims</td>
</tr>
<tr>
<td>220500</td>
<td>Liability for Unearned Insurance Premiums</td>
</tr>
<tr>
<td>221000</td>
<td>Accrued Funded Payroll and Leave</td>
</tr>
<tr>
<td>221100</td>
<td>Withholdings Payable</td>
</tr>
<tr>
<td>221300</td>
<td>Employer Contributions and Payroll Taxes Payable</td>
</tr>
<tr>
<td>221500</td>
<td>Other Post Employment Benefits Due and Payable</td>
</tr>
<tr>
<td>221600</td>
<td>Pension Benefits Due and Payable to Beneficiaries</td>
</tr>
<tr>
<td>221700</td>
<td>Benefit Premiums Payable to Carriers</td>
</tr>
<tr>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
</tr>
<tr>
<td>222000</td>
<td>Unfunded Leave</td>
</tr>
<tr>
<td>222500</td>
<td>Unfunded FECA Liability</td>
</tr>
<tr>
<td>229000</td>
<td>Other Unfunded Employment Related Liability</td>
</tr>
<tr>
<td>231000</td>
<td>Liability for Advances and Prepayments</td>
</tr>
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</table>
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>232000</td>
<td>Other Deferred Revenue</td>
</tr>
<tr>
<td>251000</td>
<td>Principal Payable to the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>252000</td>
<td>Principal Payable to the Federal Financing Bank</td>
</tr>
<tr>
<td>253000</td>
<td>Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>253200</td>
<td>Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>253300</td>
<td>Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>254000</td>
<td>Participation Certificates</td>
</tr>
<tr>
<td>259000</td>
<td>Other Debt</td>
</tr>
<tr>
<td>261000</td>
<td>Actuarial Pension Liability</td>
</tr>
<tr>
<td>262000</td>
<td>Actuarial Health Insurance Liability</td>
</tr>
<tr>
<td>263000</td>
<td>Actuarial Life Insurance Liability</td>
</tr>
<tr>
<td>265000</td>
<td>Actuarial FECA Liability</td>
</tr>
<tr>
<td>266000</td>
<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
</tr>
<tr>
<td>267000</td>
<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
</tr>
<tr>
<td>269000</td>
<td>Other Actuarial Liabilities</td>
</tr>
<tr>
<td>291000</td>
<td>Prior Liens Outstanding on Acquired Collateral</td>
</tr>
<tr>
<td>294000</td>
<td>Capital Lease Liability</td>
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<tr>
<td>296000</td>
<td>Accounts Payable From Canceled Appropriations</td>
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<tr>
<td>297000</td>
<td>Liability for Capital Transfers</td>
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<tr>
<td>298000</td>
<td>Custodial Liability</td>
</tr>
<tr>
<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td>299500</td>
<td>Estimated Cleanup Cost Liability</td>
</tr>
</tbody>
</table>
D400 - D499 Adjustments/Write-offs/Reclassifications – Write-offs

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," Paragraph 41.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>510900</td>
<td>Contra Revenue for Goods Sold</td>
</tr>
<tr>
<td>520900</td>
<td>Contra Revenue for Services Provided</td>
</tr>
<tr>
<td>531500</td>
<td>Contra Revenue for Dividend Income Accounted for Under the provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>531700</td>
<td>Contra Revenue for Interest Revenue - Loans Receivable</td>
</tr>
<tr>
<td>531800</td>
<td>Contra Revenue for Interest Revenue - Investments</td>
</tr>
<tr>
<td>531900</td>
<td>Contra Revenue for Interest Revenue - Other</td>
</tr>
<tr>
<td>532900</td>
<td>Contra Revenue for Administrative Fees</td>
</tr>
<tr>
<td>540900</td>
<td>Contra Revenue for Funded Benefit Program Revenue</td>
</tr>
<tr>
<td>550900</td>
<td>Contra Revenue for Insurance and Guarantee Premium Revenue</td>
</tr>
<tr>
<td>560900</td>
<td>Contra Revenue for Donations - Financial Resources</td>
</tr>
<tr>
<td>561900</td>
<td>Contra Donated Revenue - Nonfinancial Resources</td>
</tr>
<tr>
<td>564900</td>
<td>Contra Forfeiture Revenue - Cash and Cash Equivalents</td>
</tr>
<tr>
<td>565900</td>
<td>Contra Forfeiture Revenue - Forfeitures of Property</td>
</tr>
<tr>
<td>583000</td>
<td>Contra Revenue for Taxes - Not Otherwise Classified</td>
</tr>
<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>
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<td>583500</td>
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<td>Contra Revenue for Taxes - Customs</td>
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<td>590900</td>
<td>Contra Revenue for Other Revenue</td>
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</table>

<table>
<thead>
<tr>
<th>Credit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>138500</td>
<td>Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program</td>
</tr>
</tbody>
</table>
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>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>672000 Bad Debt Expense</td>
<td>131900 Allowance for Loss on Accounts Receivable</td>
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<td>132900 Allowance for Loss on Taxes Receivable</td>
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<td></td>
<td>134500 Allowance for Loss on Interest Receivable - Loans</td>
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<td>134600 Allowance for Loss on Interest Receivable - Investments</td>
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<td>134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
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<tr>
<td></td>
<td>134800 Allowance for Loss on Interest Receivable - Taxes</td>
</tr>
<tr>
<td></td>
<td>135900 Allowance for Loss on Loans Receivable</td>
</tr>
</tbody>
</table>

D405  To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses.

**Comment:** This TC illustrates an estimated allowance for bad debts relating to accounts receivable from non-federal entities. Allowance for Bad Debts generally should not be recorded for intragovernmental accounts receivable.

**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources," Paragraph 239; and USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
<td>131900 Allowance for Loss on Accounts Receivable</td>
</tr>
</tbody>
</table>

D406  To record the write-off of penalties and fines receivable.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>136500 Allowance for Loss on Penalties and Fines Receivable - Loans</td>
<td>136000 Penalties and Fines Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</td>
<td>136100 Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td>136800 Allowance for Loss on Penalties and Fines Receivable - Taxes</td>
<td>136300 Penalties and Fines Receivable - Taxes</td>
</tr>
</tbody>
</table>
D407  To record the write-off of administrative fees receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 137500  Allowance for Loss on Administrative Fees Receivable - Loans
Debit 137700  Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 137800  Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 137000  Administrative Fees Receivable - Not Otherwise Classified
Credit 137100  Administrative Fees Receivable - Loans
Credit 137300  Administrative Fees Receivable - Taxes

D408  To record the write-off of accounts receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 131900  Allowance for Loss on Accounts Receivable
Credit 131000  Accounts Receivable

D410  To record the write-off of taxes receivable.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 132900  Allowance for Loss on Taxes Receivable
Credit 132500  Taxes Receivable

D412  To record the write-off of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 135900  Allowance for Loss on Loans Receivable
Credit 135000  Loans Receivable

D413  To write-off 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 write-off 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 write-off 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 write-off 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 write-off of assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 152900  Inventory - Allowance
Debit 154900  Forfeited Property - Allowance
Debit 156900  Commodities - Allowance
Debit 159900  Other Related Property - Allowance
Debit 171900  Accumulated Depreciation on Improvements to Land
Debit 173900  Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 174900  Accumulated Depreciation on Other Structures and Facilities
Debit 175900  Accumulated Depreciation on Equipment
Debit 181900  Accumulated Depreciation on Assets Under Capital Lease
Debit 182900  Accumulated Amortization on Leasehold Improvements
Debit 183900  Accumulated Amortization on Internal-Use Software
Debit 189900  Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 721000  Losses on Disposition of Assets - Other
Credit  151100  Operating Materials and Supplies Held for Use
Credit  151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit  151600  Operating Materials and Supplies in Development
Credit  152100  Inventory Purchased for Resale
Credit  152500  Inventory - Raw Materials
Credit  152600  Inventory - Work-in-Process
Credit  152700  Inventory - Finished Goods
Credit  154100  Forfeited Property Held for Sale
Credit  156100  Commodities Held Under Price Support and Stabilization Support Programs
Credit  159100  Other Related Property
Credit  171100  Land and Land Rights
Credit  171200  Improvements to Land
Credit  172000  Construction-in-Progress
Credit  173000  Buildings, Improvements, and Renovations
Credit  174000  Other Structures and Facilities
Credit  175000  Equipment
Credit  181000  Assets Under Capital Lease
Credit  182000  Leasehold Improvements
Credit  183000  Internal-Use Software
Credit  183200  Internal-Use Software in Development
Credit  189000  Other General Property, Plant, and Equipment
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>
<th>Credit</th>
<th>Comment</th>
</tr>
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<tbody>
<tr>
<td>672000</td>
<td>131900</td>
<td>Allowance for Loss on Accounts Receivable</td>
</tr>
<tr>
<td>134500</td>
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<td>134700</td>
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<td>Allowance for Loss on Interest Receivable - Taxes</td>
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<tr>
<td>137700</td>
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<td>Allowance for Loss on Interest Receivable - Taxes</td>
</tr>
</tbody>
</table>

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

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

**Reference:** For more information on exchange revenue with virtually no costs, see SFFAS No. 7.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>298000</td>
<td>599100</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
</tr>
</tbody>
</table>
D424 To record in a General Fund Receipt Account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.

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

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

**Budgetary Entry**
None

**Proprietary Entry**

Debit 531500 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 531700 Contra Revenue for Interest Revenue - Loans Receivable
Debit 531800 Contra Revenue for Interest Revenue - Investments
Debit 531900 Contra Revenue for Interest Revenue - Other
Debit 532400 Contra Revenue for Penalties and Fines
Debit 532900 Contra Revenue for Administrative Fees
Debit 583000 Contra Revenue for Taxes - Not Otherwise Classified
Debit 583100 Contra Revenue for Taxes - Individual
Debit 583200 Contra Revenue for Taxes - Corporate
Debit 583300 Contra Revenue for Taxes - Unemployment
Debit 583400 Contra Revenue for Taxes - Excise
Debit 583500 Contra Revenue for Taxes - Estate and Gift
Debit 583600 Contra Revenue for Taxes - Customs
Debit 590900 Contra Revenue for Other Revenue

Credit 131900 Allowance for Loss on Accounts Receivable
Credit 132900 Allowance for Loss on Taxes Receivable
Credit 134500 Allowance for Loss on Interest Receivable - Loans
Credit 134600 Allowance for Loss on Interest Receivable - Investments
Credit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 134800 Allowance for Loss on Interest Receivable - Taxes
Credit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
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 Unsuitable
Credit 152500  Inventory - Raw Materials
Credit 152600  Inventory - Work-in-Process
Credit 152700  Inventory - Finished Goods

D430  To record an adjustment for actual loss of forfeited property.

Budgetary Entry
None

Proprietary Entry
Debit 154900  Forfeited Property - Allowance
Credit 154100  Forfeited Property Held for Sale
Credit 154200  Forfeited Property Held for Donation or Use

D432  To record an adjustment for actual loss of commodities that was disposed but not sold.

Comment:  For the actual loss on commodities from sales, see USSGL TC C642.

Budgetary Entry
None

Proprietary Entry
Debit 156900  Commodities - Allowance
Credit 156100  Commodities Held Under Price Support and Stabilization Support Programs
D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry
None

Proprietary Entry
Debit 299500 Estimated Cleanup Cost Liability
Credit 174900 Accumulated Depreciation on Other Structures and Facilities

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

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

Budgetary Entry
Debit 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 current year.

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

**Budgetary Entry**

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

**Proprietary Entry**

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

D500 - D799 Adjustments/Write-offs/Reclassifications - 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, Volume 1, Part 4A, Chapter 4000, "Requirements For Scheduling Payments Disbursed By The Bureau of the Fiscal Service."

**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 211000 Accounts Payable
Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit 101000 Fund Balance With Treasury
Credit 113500 Funds Held Outside of Treasury - Non-Budgetary
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 asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000, "Expenses" series and then offset those amounts using USSGL 661000, "Cost Capitalization Offset," when the costs are subsequently capitalized to the appropriate "in process" asset account, or part of an Assisted Acquisition with another federal entity resulting in the recording of an asset. Also post USSGL TC G120, G122, or G124 if using this entry to post to a finished asset account.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 151600 Operating Materials and Supplies in Development
- Debit 152600 Inventory - Work-in-Process
- Debit 172000 Construction-in-Progress
- Debit 173000 Buildings, Improvements, and Renovations
- Debit 174000 Other Structures and Facilities
- Debit 175000 Equipment
- Debit 181000 Assets Under Capital Lease
- Debit 182000 Leasehold Improvements
- Debit 183000 Internal-Use Software
- Debit 183200 Internal-Use Software in Development
- 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-D526.

Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry
None

Proprietary Entry
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  151900  Operating Materials and Supplies - Allowance

D530  To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry
None

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

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

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

Budgetary Entry
None

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

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

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

Budgetary Entry
None

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

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

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

Budgetary Entry
None

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

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

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

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

Budgetary Entry
None

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

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

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

Budgetary Entry
None

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

D542  To record the classification of operating materials and supplies held for use or future 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
Credit  151200  Operating Materials and Supplies Held in Reserve for Future 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

D545  To record completed Operating Materials and Supplies items that were in development.

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
Credit  151600  Operating Materials and Supplies in Development
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

D552  To reclassify stockpile materials authorized to be sold.

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

Budgetary Entry
None

Proprietary Entry
Debit  157200  Stockpile Materials Held for Sale
Credit  157100  Stockpile Materials Held in Reserve
D554  To record the forfeiture of a seized monetary instrument.

**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 154100  Forfeited Property Held for Sale
Credit 564000  Forfeiture Revenue - Cash and Cash Equivalents
Credit 565000  Forfeiture Revenue - Forfeitures of Property

D555  To record a removal of a seized monetary instrument.

**Comment:** See USSGL TC-D554 to record the forfeiture of seized monetary instruments.

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

**Budgetary Entry**
None

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

D556  To record the conversion to cash for a forfeited monetary instrument.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 111000  Undeposited Collections
Credit 154100  Forfeited Property Held for Sale

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  151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit  152100  Inventory Purchased for Resale
D568 To record inventory that has been lost and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>729000</td>
<td>Other Losses</td>
</tr>
<tr>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
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<tr>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
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</tbody>
</table>

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</thead>
<tbody>
<tr>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
</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>
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</tr>
<tr>
<td>719000</td>
<td>Other Gains</td>
</tr>
</tbody>
</table>

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**

<table>
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<tr>
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<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>261000</td>
<td>Actuarial Pension Liability</td>
</tr>
<tr>
<td>262000</td>
<td>Actuarial Health Insurance Liability</td>
</tr>
<tr>
<td>263000</td>
<td>Actuarial Life Insurance Liability</td>
</tr>
<tr>
<td>269000</td>
<td>Other Actuarial Liabilities</td>
</tr>
<tr>
<td>717100</td>
<td>Gains on Changes in Long-Term Assumptions - From Experience</td>
</tr>
<tr>
<td>727100</td>
<td>Gains on Changes in Long-Term Assumptions</td>
</tr>
</tbody>
</table>

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**

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<td>Actuarial Pension Liability</td>
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<td>262000</td>
<td>Actuarial Health Insurance Liability</td>
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<td>263000</td>
<td>Actuarial Life Insurance Liability</td>
</tr>
<tr>
<td>269000</td>
<td>Other Actuarial Liabilities</td>
</tr>
</tbody>
</table>
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 (ESF)
Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

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 (ESF)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

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 (ESF)
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 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 year-end.

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 year-end.

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
Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit 153200 Seized Cash Deposited
D589 To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” paragraph 50, do not use this transaction for market adjustments for fixed value securities.

Comment: For an unrealized gain, USSGL 161800 would be a debit.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 728000 Unrealized Losses
Credit 161800 Market Adjustment - Investments
Credit 718000 Unrealized Gains

D591 To record the monetization of SDR certificates.

Comment: For the Department of Treasury use only.

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

Budgetary Entry
Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

D592 To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

Comment: For the Department of Treasury use only.


Budgetary Entry
Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 718100 Unrealized Gain - Exchange Stabilization Fund (ESF)

D594 To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization

Budgetary Entry
Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit 728100 Unrealized Losses - Exchange Stabilization Fund (ESF)
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 (ESF)
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
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

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

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  429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit  463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

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  429500 Adjustments to the Exchange Stabilization Fund (ESF)

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 (ESF)

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 497100  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**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 (ESF)

Credit 498100  Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 134400  Interest Receivable on Special Drawing Rights (SDR)

Debit 633000  Other Interest Expenses

Debit 729100  Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

Credit 214000  Accrued Interest Payable - Not Otherwise Classified

Credit 531100  Interest Revenue - Investments

Credit 719100  Gains for Exchange Stabilization Fund (ESF) Accrued 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 (ESF)
Credit  498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit  134400 Interest Receivable on Special Drawing Rights (SDR)
Debit  633000 Other Interest Expenses
Debit  729100 Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
Credit  214000 Accrued Interest Payable - Not Otherwise Classified
Credit  531100 Interest Revenue - Investments
Credit  719100 Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

D616   To record the true up of Special Drawing Rights 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  426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Debit  497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit  463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit  119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit  214000 Accrued Interest Payable - Not Otherwise Classified
Credit  134400 Interest Receivable on Special Drawing Rights (SDR)
D618  To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**
Debit 497100  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 445000  Unapportioned Authority
Credit 451000  Apportionments
Credit 461000  Allotments - Realized Resources
Credit 465000  Allotments - Expired Authority

**Proprietary Entry**
Debit 211000  Accounts Payable
Credit 719000  Other Gains

D622  To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. 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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**
Debit 445000  Unapportioned Authority
Debit 465000  Allotments - Expired Authority
Credit 435400  Appropriation Withdrawn

**Proprietary Entry**
Debit 310600  Unexpended Appropriations - Adjustments
Credit 101000  Fund Balance With Treasury
Credit 299100  Other Liabilities - Reductions

D624  To record unobligated balances of definite contract authority in non-revolving trust funds temporarily unavailable pursuant to obligation limitations on all budgetary resources of contract authority.

**Budgetary Entry**
Debit 445000  Unapportioned Authority
Credit 439501  Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority

**Proprietary Entry**
None
D626 To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted upward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 465000 Allotments - Expired Authority
- Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 729000 Other Losses
- Credit 211000 Accounts Payable

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 Non-Production Costs
- Credit 219000 Other Liabilities With Related Budgetary Obligations
- Credit 219100 Liability for Employer Benefits and Claims
- Credit 221000 Accrued Funded Payroll and Leave
- Credit 221100 Withholdings Payable
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

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

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 non-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. Also record TC E205 so that there will not be an impact on net position.

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 240000 Liability for Non-Fiduciary 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). Also recorded for federal securities held by nonfiduciary deposit funds

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 non-federal securities in a nonfiduciary deposit fund. If federal securities held by nonfiduciary deposit funds also record TC E205.

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: Also record TC E205 so that there will not be an impact on net position- 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 531100 Interest Revenue - Investments

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry
None

Proprietary Entry
Debit 671000 Depreciation, Amortization, and Depletion
Credit 171900 Accumulated Depreciation on Improvements to Land
Credit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 174900 Accumulated Depreciation on Other Structures and Facilities
Credit 175900 Accumulated Depreciation on Equipment
Credit 181900 Accumulated Depreciation on Assets Under Capital Lease
Credit 182900 Accumulated Amortization on Leasehold Improvements
Credit 183900 Accumulated Amortization on Internal-Use Software
Credit 184900 Allowance for Depletion
Credit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

Comment: Reverse this entry for amortization of a premium.

Budgetary Entry
None

Proprietary Entry
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 531000 Interest Revenue - Other

E122 To record accrued and compounded interest on the liability of loan guarantees.

Reference: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 634000 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 218000 Loan Guarantee Liability
E124  To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.

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

**Proprietary Entry**

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Interest Expenses on Securities

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

**Proprietary Entry**

<table>
<thead>
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<th>Debit</th>
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<tr>
<td>253400</td>
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</table>

Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

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"

**Proprietary Entry**

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<td>809100</td>
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Partial or Early Cancellation of Authority

Offset for Partial or Early Cancellation of Authority
E205  To record the amortization of the discount on federal securities or interest receivable in a
nonfiduciary deposit fund.

Comment: Reverse this entry for amortization of a premium. For amortization of a discount on
U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a
nonfiduciary deposit fund, see TC E119. A nonfiduciary deposit fund should not
have net position. Also record TC C418 or TC E117 so that there will not be an
impact on net position.

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

Budgetary Entry
None

Proprietary Entry
Debit  531800  Contra Revenue for Interest Revenue - Investments
Credit  240000  Liability for Non-Fiduciary Deposit Funds and Undeposited
Collections

E400 - E499 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections -
Accumulated and Allocated Costs Not in Categories Above

E402  To record the imputed costs and related imputed financing sources.

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

Budgetary Entry
None

Proprietary Entry
Debit  673000  Imputed Costs
Credit  578000  Imputed Financing Sources

E404  To record the application of overhead expenses to work-in-process.

Budgetary Entry
None

Proprietary Entry
Debit  152600  Inventory - Work-in-Process
Credit  660000  Applied Overhead
Credit  671000  Depreciation, Amortization, and Depletion

E406  To record inventory used for operations.

Budgetary Entry
None

Proprietary Entry
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  151100  Operating Materials and Supplies Held for Use
Credit  152500  Inventory - Raw Materials
Credit  152600  Inventory - Work-in-Process
Credit  152700  Inventory - Finished Goods
**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**

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<tr>
<td>Cost of Goods Sold</td>
<td>Inventory Purchased for Resale</td>
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<tr>
<td>Credit Held Under Price Support and Stabilization Support Programs</td>
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</table>

**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**

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<tr>
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<tr>
<td>Other Expenses Not Requiring Budgetary Resources</td>
<td>Inventory - Allowance</td>
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</tbody>
</table>

**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**

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<td>Allotments - Realized Resources</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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<td>490100</td>
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<tr>
<td>Inventory Held for Repair</td>
<td>Delivered Orders - Obligations, Unpaid</td>
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</table>

**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**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>152300</td>
<td>610000</td>
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<tr>
<td>Inventory Held for Repair</td>
<td>Operating Expenses/Program Costs</td>
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**Bulletin No. 2020-10**

**III AT - 242**

**March 2020**
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 6 "Accounting for Property, Plant, and Equipment (PP&E)" and SFFAS 8 "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 3, "Accounting for Inventory
             and Related Property"

   Budgetary Entry
   None

   Proprietary Entry
   Debit  610000  Operating Expenses/Program Costs
   Credit 156100  Commodities Held Under Price Support and Stabilization Support
               Programs
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; General Fund Receipt Account Guide

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 Non-Budgetary 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
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 year-end.
Reference:  USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit  577600  Non-Budgetary Financing Sources Transferred Out
Credit  101000  Fund Balance With Treasury
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**
- **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 151600 Operating Materials and Supplies in Development**
- **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**
- **Credit 157200 Stockpile Materials Held for Sale**
- **Credit 159100 Other Related Property**
- **Credit 171100 Land and Land Rights**
- **Credit 171200 Improvements to Land**
U.S. Standard General Ledger

Account Transactions

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

E512 To record the transfer-out of investments to other federal entities without reimbursement.

Comment: Refer to USSGL TCs E508, E510, and E514.

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

Budgetary Entry
None

Proprietary Entry
Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161800 Market Adjustment - Investments
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 573000 Financing Sources Transferred Out Without Reimbursement
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161800 Market Adjustment - Investments
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 169000 Other Investments
**E514** To record the transfer-out of accounts payable to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E510, and E512.

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Debit 215500 Expenditure Transfers Payable
- Debit 217000 Subsidy Payable to the Financing Account
- Debit 218000 Loan Guarantee Liability
- Debit 222000 Unfunded Leave
- Debit 222500 Unfunded FECA Liability
- Debit 229000 Other Unfunded Employment Related Liability
- Debit 231000 Liability for Advances and Prepayments
- Debit 251000 Principal Payable to the Bureau of the Fiscal Service
- Debit 252000 Principal Payable to the Federal Financing Bank
- Debit 261000 Actuarial Pension Liability
- Debit 262000 Actuarial Health Insurance Liability
- Debit 263000 Actuarial Life Insurance Liability
- Debit 265000 Actuarial FECA Liability
- Debit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs
- Debit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs
- Debit 269000 Other Actuarial Liabilities
- Debit 291000 Prior Liens Outstanding on Acquired Collateral
- Debit 292000 Contingent Liabilities
- Debit 292300 Contingent Liability for Capital Transfers
- Debit 294000 Capital Lease Liability
- Debit 296000 Accounts Payable From Canceled Appropriations
- Debit 297000 Liability for Capital Transfers
- Debit 299000 Other Liabilities Without Related Budgetary Obligations
- Debit 299500 Estimated Cleanup Cost Liability
- Credit 573000 Financing Sources Transferred Out Without Reimbursement

**E516** To record a capital transfer receivable in a General Fund Receipt Account.

**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 192300 Contingent Receivable for Capital Transfers
- Credit 575600 Non-Expenditure 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 151600 Operating Materials and Supplies in Development
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 151600 Operating Materials and Supplies in Development
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; General Fund Receipt Account Guide

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
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Credit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans
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Credit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 139900 Allowance for Subsidy
Credit 577500 Non-Budgetary Financing Sources Transferred In
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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<th>Account Description</th>
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<tr>
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<td>Leasehold Improvements</td>
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<td>Commodities - Allowance</td>
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<td>Other Related Property - Allowance</td>
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<td>Credit</td>
<td>Accumulated Depreciation on Improvements to Land</td>
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### U.S. Standard General Ledger

#### Account Transactions

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<th>Credit</th>
<th>Account Description</th>
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<td>Accumulated Depreciation on Other Structures and Facilities</td>
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<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
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<td>Accumulated Depreciation on Assets Under Capital Lease</td>
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<td>182900</td>
<td>Accumulated Amortization on Leasehold Improvements</td>
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<td>Accumulated Amortization on Internal-Use Software</td>
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<td>Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
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<td>572000</td>
<td>Financing Sources Transferred In Without Reimbursement</td>
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</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

**Debit**  
161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
161800 Market Adjustment - Investments  
162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities  
162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities  
162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities  
163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service  
163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service  
169000 Other Investments

**Credit**  
161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
161800 Market Adjustment - Investments  
162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities  
162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities  
163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service  
572000 Financing Sources Transferred In Without Reimbursement
E610  To record the transfer-in of accounts payable from others without reimbursement.

Comment:  Refer to USSGL TCs-E604, E606, and E608.

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

Budgetary Entry
None

Proprietary Entry
Debit 572000  Financing Sources Transferred In Without Reimbursement
Credit 215000  Payable for Transfers of Currently Invested Balances
Credit 215500  Expenditure Transfers Payable
Credit 217000  Subsidy Payable to the Financing Account
Credit 218000  Loan Guarantee Liability
Credit 222000  Unfunded Leave
Credit 222500  Unfunded FECA Liability
Credit 229000  Other Unfunded Employment Related Liability
Credit 231000  Liability for Advances and Prepayments
Credit 251000  Principal Payable to the Bureau of the Fiscal Service
Credit 252000  Principal Payable to the Federal Financing Bank
Credit 261000  Actuarial Pension Liability
Credit 262000  Actuarial Health Insurance Liability
Credit 263000  Actuarial Life Insurance Liability
Credit 265000  Actuarial FECA Liability
Credit 266000  Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 267000  Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 269000  Other Actuarial Liabilities
Credit 291000  Prior Liens Outstanding on Acquired Collateral
Credit 292000  Contingent Liabilities
Credit 292300  Contingent Liability for Capital Transfers
Credit 294000  Capital Lease Liability
Credit 296000  Accounts Payable From Canceled Appropriations
Credit 297000  Liability for Capital Transfers
Credit 299000  Other Liabilities Without Related Budgetary Obligations
Credit 299500  Estimated Cleanup Cost Liability

F100 - F299 Yearend - Preclosing Entries

F104  To record adjustments for anticipated nonexpenditure transfers not realized.

Comment:  Balances in anticipated accounts must be zero at year-end.

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.

**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.

**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.

**Reference:** USSGL implementation guidance; Economy Act Scenario

**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 year-end.

<table>
<thead>
<tr>
<th><strong>Budgetary Entry</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit 405000</td>
<td>Anticipated Reductions to Appropriations by Offsetting Collections or Receipts</td>
</tr>
<tr>
<td>Debit 413100</td>
<td>Current-Year Contract Authority Realized</td>
</tr>
<tr>
<td>Debit 414100</td>
<td>Current-Year Borrowing Authority Realized</td>
</tr>
<tr>
<td>Debit 445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>Debit 451000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>Debit 459000</td>
<td>Apportionments - Anticipated Resources - Programs Subject to Apportionment</td>
</tr>
<tr>
<td>Debit 469000</td>
<td>Anticipated Resources - Programs Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit 403200</td>
<td>Estimated Indefinite Contract Authority</td>
</tr>
<tr>
<td>Credit 404200</td>
<td>Estimated Indefinite Borrowing Authority</td>
</tr>
<tr>
<td>Credit 406000</td>
<td>Anticipated Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>Credit 407000</td>
<td>Anticipated Collections From Federal Sources</td>
</tr>
<tr>
<td>Credit 412000</td>
<td>Anticipated Indefinite Appropriations</td>
</tr>
<tr>
<td>Credit 421000</td>
<td>Anticipated Reimbursements and Other Income</td>
</tr>
<tr>
<td>Credit 421500</td>
<td>Anticipated Expenditure Transfers from Trust Funds</td>
</tr>
<tr>
<td>Credit 431000</td>
<td>Anticipated Recoveries of Prior-Year Obligations</td>
</tr>
<tr>
<td>Credit 445000</td>
<td>Unapportioned Authority</td>
</tr>
</tbody>
</table>

| **Proprietary Entry**                      | None |

F113  To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.

**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at year-end.

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

<table>
<thead>
<tr>
<th><strong>Budgetary Entry</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit 445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>Debit 451000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>Debit 461000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>Debit 462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Debit 470000</td>
<td>Commitments - Programs Subject to Apportionment</td>
</tr>
<tr>
<td>Debit 472000</td>
<td>Commitments - Programs Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit 404800</td>
<td>Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances</td>
</tr>
<tr>
<td>Credit 413300</td>
<td>Decreases to Indefinite Contract Authority</td>
</tr>
<tr>
<td>Credit 414300</td>
<td>Current-Year Decreases to Indefinite Borrowing Authority Realized</td>
</tr>
</tbody>
</table>

| **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 U.S. Government - Current-Year Authority
- Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - 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 U.S. Government - Current-Year Authority

**Proprietary Entry**
None

To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

**Budgetary Entry**
- Debit 438500 Temporary Sequester Returned for Cancellation
- 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
F120  To record the cancellation of expired authority and withdraw funds.

**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  Non-Expenditure 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

**Proprietary Entry**
Debit  310600  Unexpended Appropriations - Adjustments  
Debit  591900  Revenue and Other Financing Sources - Cancellations  
Credit  101000  Fund Balance With Treasury
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Code</th>
<th>Account Name</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>461000</td>
<td></td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>462000</td>
<td></td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>465000</td>
<td></td>
<td>Allotments - Expired Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>435700</td>
<td>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.

**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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Code</th>
<th>Account Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>298000</td>
<td></td>
<td>Custodial Liability</td>
</tr>
<tr>
<td>298500</td>
<td></td>
<td>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.

**Comment:** See USSGL TC-C437 for the original transaction.

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

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Code</th>
<th>Account Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>298500</td>
<td></td>
<td>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
</tr>
<tr>
<td>Credit</td>
<td>750000</td>
<td>Distribution of Income - Dividend</td>
</tr>
</tbody>
</table>
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.

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

**Budgetary Entry**

Debit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>439700</td>
<td>439730</td>
</tr>
</tbody>
</table>

 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>439730</td>
<td>415700</td>
</tr>
</tbody>
</table>

 Appropriations Temporarily Precluded From Obligation

<table>
<thead>
<tr>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>415700</td>
</tr>
</tbody>
</table>

 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation

<table>
<thead>
<tr>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>415730</td>
</tr>
</tbody>
</table>

 Authority Made Available From Appropriations 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>439800</td>
<td>415800</td>
</tr>
</tbody>
</table>

 Offsetting Collections Temporarily Precluded From Obligation

<table>
<thead>
<tr>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>415800</td>
</tr>
</tbody>
</table>

 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

F147 To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.

Comment: This USSGL account remains open at year end. See Office of Management and Budget Circular No. A-11 for additional guidance.

Budgetary Entry
Debit 445000 Unapportioned Authority
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 436000 Appropriation Purpose Fulfilled - Balance Not Available

Proprietary Entry
None
F148  To record the reduction of an appropriation with offsetting collections. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

Comment:  This TC must occur before year end. Also reverse TC B134 for the direct appropriations used.

Reference:  USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

Budgetary Entry
Debit  424000  Appropriations Reduced by Offsetting Collections or Receipts - Collected
Credit  411900  Other Appropriations Realized

Proprietary Entry
Debit  310100  Unexpended Appropriations - Appropriations Received
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"

Budgetary Entry
None

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.

**Budgetary Entry**

Debit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit 413000 Appropriation to Liquidate Contract Authority Withdrawn
Debit 414200 Actual Repayment of Borrowing Authority Converted to Cash
Debit 414201 Modification adjustment transfer of Borrowing Authority Converted to Cash
Debit 414600 Actual Repayments of Debt, Current-Year Authority
Debit 414700 Actual Repayments of Debt, Prior-Year Balances
Debit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Debit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances
Debit 415900 Repayment of Repayable Advances - Current-Year Authority
Debit 415901 Repayment of Repayable Advances - Prior-Year Balances
Debit 419700 Balance Transfers-Out - Expired to Expired
Debit 420100 Total Actual Resources - Collected
Debit 420800 Adjustment to Total Resources - Disposition of Canceled Payables
Debit 435400 Appropriation Withdrawn
Debit 435500 Cancellation of Appropriation From Unavailable Receipts
Debit 435600 Cancellation of Appropriation From Invested Balances
Debit 437000 Offset to Appropriation Realized for Redemption of Treasury Securities
Debit 438700 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Debit 438800 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit 439000 Reappropriations - Transfers-Out
Debit 439100 Adjustments to Indefinite Appropriations
Debit 439200 Permanent Reduction - New Budget Authority
Debit 439300 Permanent Reduction - Prior-Year Balances
Credit 411100 Debt Liquidation Appropriations
Credit 411200 Liquidation of Deficiency - Appropriations
Credit 411300 Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts
Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 411500 Loan Subsidy Appropriation
Credit 411600 Debt Forgiveness Appropriation
Credit 411601 Debt Forgiveness - Cancellation of Debt Adjustment
Credit 411700 Loan Administrative Expense Appropriation
Credit 411800 Reestimated Loan Subsidy Appropriation
Credit 411900 Other Appropriations Realized
Credit 412500 Loan Modification Adjustment Transfer Appropriation
Credit 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 413800 Appropriation to Liquidate Contract Authority
Credit 414800 Resources Realized From Borrowing Authority
Credit 415000 Reappropriations - Transfers-In
Credit 416700 Allocations of Realized Authority - Transferred From Invested Balances
Credit 417000 Transfers - Current-Year Authority
Credit 417300 Non-Allocation Transfers of Invested Balances - Transferred
Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>417600</td>
<td>Allocation Transfers of Prior-Year Balances</td>
</tr>
<tr>
<td>419000</td>
<td>Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>419100</td>
<td>Balance Transfers - Extension of Availability Other Than Reappropriations</td>
</tr>
<tr>
<td>419200</td>
<td>Balance Transfers - Unexpired to Expired</td>
</tr>
<tr>
<td>419300</td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
<tr>
<td>419500</td>
<td>Transfer of Obligated Balances</td>
</tr>
<tr>
<td>419600</td>
<td>Balance Transfers-In - Expired to Expired</td>
</tr>
<tr>
<td>420100</td>
<td>Total Actual Resources - Collected</td>
</tr>
<tr>
<td>421200</td>
<td>Liquidation of Deficiency - Offsetting Collections</td>
</tr>
<tr>
<td>422520</td>
<td>Reimbursements and Other Income Earned - Collected</td>
</tr>
<tr>
<td>425300</td>
<td>Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</td>
</tr>
<tr>
<td>425500</td>
<td>Expenditure Transfers from Trust Funds - Collected</td>
</tr>
<tr>
<td>426000</td>
<td>Actual Collections of Governmental-Type Fees</td>
</tr>
<tr>
<td>426100</td>
<td>Actual Collections of Business-Type Fees</td>
</tr>
<tr>
<td>426200</td>
<td>Actual Collections of Loan Principal</td>
</tr>
<tr>
<td>426300</td>
<td>Actual Collections of Loan Interest</td>
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<tr>
<td>426400</td>
<td>Actual Collections of Rent</td>
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<tr>
<td>426500</td>
<td>Actual Collections From Sale of Foreclosed Property</td>
</tr>
<tr>
<td>426600</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>426700</td>
<td>Other Actual Governmental-Type Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>427100</td>
<td>Actual Program Fund Subsidy Collected</td>
</tr>
<tr>
<td>427300</td>
<td>Interest Collected From Treasury</td>
</tr>
<tr>
<td>427500</td>
<td>Actual Collections From Liquidating Fund</td>
</tr>
<tr>
<td>427600</td>
<td>Actual Collections From Financing Fund</td>
</tr>
<tr>
<td>427700</td>
<td>Other Actual Collections - Federal</td>
</tr>
<tr>
<td>429000</td>
<td>Amortization of Investments in U.S. Treasury Zero Coupon Bonds</td>
</tr>
</tbody>
</table>

#### F304

To record the closing of fiscal-year contract authority.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>413200</td>
<td>413100</td>
<td>Substitution of Contract Authority</td>
</tr>
<tr>
<td>413300</td>
<td>413900</td>
<td>Decreases to Indefinite Contract Authority</td>
</tr>
<tr>
<td>413400</td>
<td>413900</td>
<td>Contract Authority Withdrawn</td>
</tr>
<tr>
<td>413500</td>
<td>413900</td>
<td>Contract Authority Liquidated</td>
</tr>
<tr>
<td>413900</td>
<td>413900</td>
<td>Contract Authority Carried Forward</td>
</tr>
<tr>
<td>439200</td>
<td>439300</td>
<td>Permanent Reduction - New Budget Authority</td>
</tr>
<tr>
<td>439300</td>
<td></td>
<td>Permanent Reduction - Prior-Year Balances</td>
</tr>
<tr>
<td></td>
<td>413100</td>
<td>Current-Year Contract Authority Realized</td>
</tr>
<tr>
<td></td>
<td>413900</td>
<td>Contract Authority Carried Forward</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
## F305
To record the closing of appropriations to liquidate contract authority - transferred.

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

**Budgetary Entry**
- Debit 415300 Transfers of Contract Authority - Non-Allocation
- Credit 415400 Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred

**Proprietary Entry**
None

## F306
To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**
- Debit 414000 Substitution of Borrowing Authority
- Debit 414300 Current-Year Decreases to Indefinite Borrowing Authority Realized
- Debit 414400 Borrowing Authority Withdrawn
- Debit 414500 Borrowing Authority Converted to Cash
- Debit 414900 Borrowing Authority Converted to Cash
- Debit 439200 Permanent Reduction - New Budget Authority
- Debit 439300 Permanent Reduction - Prior-Year Balances
- Credit 414100 Current-Year Borrowing Authority Realized
- Credit 414900 Borrowing Authority Carried Forward

**Proprietary Entry**
None

## F308
To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**
- 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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>442000</td>
<td>Unapportioned Authority - Pending Rescission</td>
</tr>
<tr>
<td>443000</td>
<td>Unapportioned Authority - OMB Deferral</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
</tr>
<tr>
<td>451000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>461000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>463000</td>
<td>Funds Not Available for Commitment/Obligation</td>
</tr>
<tr>
<td>470000</td>
<td>Commitments - Programs Subject to Apportionment</td>
</tr>
<tr>
<td>472000</td>
<td>Commitments - Programs Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>465000 Allotments - Expired Authority</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F314  To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>490200</td>
<td>Delivered Orders - Obligations, Paid</td>
</tr>
<tr>
<td>Credit</td>
<td>420100 Total Actual Resources - Collected</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F316  To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F318 for authority from offsetting collections.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
</tr>
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<tbody>
<tr>
<td>439700</td>
<td>Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
</tr>
<tr>
<td>Debit</td>
<td>439730 Appropriations Temporarily Precluded From Obligation</td>
</tr>
<tr>
<td>Credit</td>
<td>415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation</td>
</tr>
<tr>
<td>Credit</td>
<td>415730 Authority Made Available From Appropriations Previously Precluded From Obligation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F317  To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

**Comment:** For this situation, the appropriation was available for obligation in the previous fiscal year but is not part of an obligation limitation in the subsequent fiscal year.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
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<tbody>
<tr>
<td>439701</td>
<td>Appropriations Temporarily Precluded From Obligation - Prior-Year</td>
</tr>
<tr>
<td>Credit</td>
<td>439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</td>
</tr>
</tbody>
</table>

**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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances
Debit 445000 Unapportioned Authority
Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances
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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>331000</td>
<td>Cumulative Results of Operations</td>
</tr>
<tr>
<td>510000</td>
<td>Revenue From Goods Sold</td>
</tr>
<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td>531000</td>
<td>Interest Revenue - Other</td>
</tr>
<tr>
<td>531100</td>
<td>Interest Revenue - Investments</td>
</tr>
<tr>
<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
<tr>
<td>531300</td>
<td>Interest Revenue - Subsidy Amortization</td>
</tr>
<tr>
<td>531400</td>
<td>Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>532000</td>
<td>Penalties and Fines Revenue</td>
</tr>
<tr>
<td>532500</td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td>540000</td>
<td>Funded Benefit Program Revenue</td>
</tr>
<tr>
<td>540500</td>
<td>Unfunded FECA Benefit Revenue</td>
</tr>
<tr>
<td>550000</td>
<td>Insurance and Guarantee Premium Revenue</td>
</tr>
<tr>
<td>560000</td>
<td>Donated Revenue - Financial Resources</td>
</tr>
<tr>
<td>561000</td>
<td>Donated Revenue - Non-Financial Resources</td>
</tr>
<tr>
<td>564000</td>
<td>Forfeiture Revenue - Cash and Cash Equivalents</td>
</tr>
<tr>
<td>565000</td>
<td>Forfeiture Revenue - Forfeitures of Property</td>
</tr>
<tr>
<td>570000</td>
<td>Expended Appropriations</td>
</tr>
<tr>
<td>570500</td>
<td>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</td>
</tr>
<tr>
<td>570800</td>
<td>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td>570900</td>
<td>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>572000</td>
<td>Financing Sources Transferred In Without Reimbursement</td>
</tr>
<tr>
<td>574000</td>
<td>Appropriated Dedicated Collections Transferred In</td>
</tr>
<tr>
<td>575000</td>
<td>Expenditure Financing Sources - Transfers-In</td>
</tr>
<tr>
<td>575500</td>
<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
</tr>
<tr>
<td>575600</td>
<td>Non-Expenditure Financing Sources - Transfers-In - Capital Transfers</td>
</tr>
<tr>
<td>577500</td>
<td>Non-Budgetary Financing Sources Transferred In</td>
</tr>
<tr>
<td>578000</td>
<td>Imputed Financing Sources</td>
</tr>
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<td>579000</td>
<td>Other Financing Sources</td>
</tr>
<tr>
<td>579100</td>
<td>Adjustment to Financing Sources - Credit Reform</td>
</tr>
<tr>
<td>579500</td>
<td>Seigniorage</td>
</tr>
<tr>
<td>580000</td>
<td>Tax Revenue Collected - Not Otherwise Classified</td>
</tr>
<tr>
<td>580100</td>
<td>Tax Revenue Collected - Individual</td>
</tr>
<tr>
<td>580200</td>
<td>Tax Revenue Collected - Corporate</td>
</tr>
<tr>
<td>580300</td>
<td>Tax Revenue Collected - Unemployment</td>
</tr>
<tr>
<td>580400</td>
<td>Tax Revenue Collected - Excise</td>
</tr>
<tr>
<td>580500</td>
<td>Tax Revenue Collected - Estate and Gift</td>
</tr>
<tr>
<td>580600</td>
<td>Tax Revenue Collected - Customs</td>
</tr>
<tr>
<td>582000</td>
<td>Tax Revenue Accrual Adjustment - Not Otherwise Classified</td>
</tr>
<tr>
<td>582100</td>
<td>Tax Revenue Accrual Adjustment - Individual</td>
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<tr>
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<td>Tax Revenue Accrual Adjustment - Corporate</td>
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<td>582300</td>
<td>Tax Revenue Accrual Adjustment - Unemployment</td>
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<td>Tax Revenue Accrual Adjustment - Excise</td>
</tr>
<tr>
<td>582500</td>
<td>Tax Revenue Accrual Adjustment - Estate and Gift</td>
</tr>
</tbody>
</table>
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>582600</td>
<td>Tax Revenue Accrual Adjustment - Customs</td>
</tr>
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<td>590000</td>
<td>Other Revenue</td>
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<tr>
<td>592100</td>
<td>Valuation Change in Investments - Exchange Stabilization Fund (ESF)</td>
</tr>
<tr>
<td>592200</td>
<td>Valuation Change in Investments for Federal Government Sponsored Enterprise</td>
</tr>
<tr>
<td>592300</td>
<td>Valuation Change in Investments - Beneficial Interest in Trust</td>
</tr>
<tr>
<td>599700</td>
<td>Financing Sources Transferred In From Custodial Statement Collections</td>
</tr>
<tr>
<td>619000</td>
<td>Contra Bad Debt Expense - Incurred for Others</td>
</tr>
<tr>
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<td>Adjustment to Subsidy Expense</td>
</tr>
<tr>
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<td>Applied Overhead</td>
</tr>
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<td>Cost Capitalization Offset</td>
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<td>679500</td>
<td>Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees</td>
</tr>
<tr>
<td>331000</td>
<td>Cumulative Results of Operations</td>
</tr>
<tr>
<td>510900</td>
<td>Contra Revenue for Goods Sold</td>
</tr>
<tr>
<td>520900</td>
<td>Contra Revenue for Services Provided</td>
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<tr>
<td>531500</td>
<td>Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>531700</td>
<td>Contra Revenue for Interest Revenue - Loans Receivable</td>
</tr>
<tr>
<td>531800</td>
<td>Contra Revenue for Interest Revenue - Investments</td>
</tr>
<tr>
<td>531900</td>
<td>Contra Revenue for Interest Revenue - Other</td>
</tr>
<tr>
<td>532400</td>
<td>Contra Revenue for Penalties and Fines</td>
</tr>
<tr>
<td>532900</td>
<td>Contra Revenue for Administrative Fees</td>
</tr>
<tr>
<td>540600</td>
<td>Contra Revenue for Unfunded FECA Benefit Revenue</td>
</tr>
<tr>
<td>540900</td>
<td>Contra Revenue for Funded Benefit Program Revenue</td>
</tr>
<tr>
<td>550900</td>
<td>Contra Revenue for Insurance and Guarantee Premium Revenue</td>
</tr>
<tr>
<td>560900</td>
<td>Contra Revenue for Donations - Financial Resources</td>
</tr>
<tr>
<td>561900</td>
<td>Contra Donated Revenue - Nonfinancial Resources</td>
</tr>
<tr>
<td>564900</td>
<td>Contra Forfeiture Revenue - Cash and Cash Equivalents</td>
</tr>
<tr>
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<td>Contra Forfeiture Revenue - Forfeitures of Property</td>
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<tr>
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<td>Financing Sources Transferred Out Without Reimbursement</td>
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<tr>
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<td>Appropriated Dedicated Collections Transferred Out</td>
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<td>Expenditure Financing Sources - Transfers-Out</td>
</tr>
<tr>
<td>576500</td>
<td>Non-Expenditure Financing Sources - Transfers-Out - Other</td>
</tr>
<tr>
<td>576600</td>
<td>Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers</td>
</tr>
<tr>
<td>577600</td>
<td>Non-Budgetary Financing Sources Transferred Out</td>
</tr>
<tr>
<td>579200</td>
<td>Financing Sources To Be Transferred Out - Contingent Liability</td>
</tr>
<tr>
<td>583000</td>
<td>Contra Revenue for Taxes - Not Otherwise Classified</td>
</tr>
<tr>
<td>583100</td>
<td>Contra Revenue for Taxes - Individual</td>
</tr>
<tr>
<td>583200</td>
<td>Contra Revenue for Taxes - Corporate</td>
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<tr>
<td>583300</td>
<td>Contra Revenue for Taxes - Unemployment</td>
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<td>583400</td>
<td>Contra Revenue for Taxes - Excise</td>
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<td>Contra Revenue for Taxes - Estate and Gift</td>
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<td>Contra Revenue for Taxes - Customs</td>
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<td>Tax Revenue Refunds - Not Otherwise Classified</td>
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<td>Tax Revenue Refunds - Individual</td>
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<td>Tax Revenue Refunds - Corporate</td>
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<td>Tax Revenue Refunds - Estate and Gift</td>
</tr>
<tr>
<td>589600</td>
<td>Tax Revenue Refunds - Customs</td>
</tr>
<tr>
<td>590900</td>
<td>Contra Revenue for Other Revenue</td>
</tr>
<tr>
<td>591900</td>
<td>Revenue and Other Financing Sources - Cancellations</td>
</tr>
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</table>
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599000</td>
<td>Collections for Others - Statement of Custodial Activity</td>
</tr>
<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>
</tr>
<tr>
<td>599800</td>
<td>Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government</td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>615000</td>
<td>Expensed Asset</td>
</tr>
<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>
</tr>
<tr>
<td>633000</td>
<td>Other Interest Expenses</td>
</tr>
<tr>
<td>634000</td>
<td>Interest Expense Accrued on the Liability for Loan Guarantees</td>
</tr>
<tr>
<td>640000</td>
<td>Benefit Expense</td>
</tr>
<tr>
<td>650000</td>
<td>Cost of Goods Sold</td>
</tr>
<tr>
<td>671000</td>
<td>Depreciation, Amortization, and Depletion</td>
</tr>
<tr>
<td>672000</td>
<td>Bad Debt Expense</td>
</tr>
<tr>
<td>673000</td>
<td>Imputed Costs</td>
</tr>
<tr>
<td>679000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
</tr>
<tr>
<td>680000</td>
<td>Future Funded Expenses</td>
</tr>
<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>Non-Production Costs</td>
</tr>
</tbody>
</table>

**F338**  
To record the closing of gains and miscellaneous items into cumulative results of operations.

#### Budgetary Entry

None

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>711000</td>
<td>Gains on Disposition of Assets - Other</td>
</tr>
<tr>
<td>711100</td>
<td>Gains on Disposition of Investments</td>
</tr>
<tr>
<td>711200</td>
<td>Gains on Disposition of Borrowings</td>
</tr>
<tr>
<td>717100</td>
<td>Gains on Changes in Long-Term Assumptions - From Experience</td>
</tr>
<tr>
<td>718000</td>
<td>Unrealized Gains</td>
</tr>
<tr>
<td>719000</td>
<td>Other Gains</td>
</tr>
<tr>
<td>727100</td>
<td>Gains on Changes in Long-Term Assumptions</td>
</tr>
<tr>
<td>730000</td>
<td>Extraordinary Items</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>
<tr>
<td>760000</td>
<td>Changes in Actuarial Liability</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>331000</td>
<td>Cumulative Results of Operations</td>
</tr>
</tbody>
</table>
F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 331000 Cumulative Results of Operations
Credit 717200 Losses on Changes in Long-Term Assumptions - From Experience
Credit 721000 Losses on Disposition of Assets - Other
Credit 721100 Losses on Disposition of Investments
Credit 721200 Losses on Disposition of Borrowings
Credit 727200 Losses on Changes in Long-Term Assumptions
Credit 728000 Unrealized Losses
Credit 729000 Other Losses
Credit 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.

Budgetary Entry
None

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.

Budgetary Entry
None

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.

Budgetary Entry
None

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.

Budgetary Entry
None

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.

Budgetary Entry
None

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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit 439730 Appropriations Temporarily Precluded From Obligation

Credit 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation

Credit 415730 Authority Made Available From Appropriations 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  Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

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 year-end.

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
To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

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

**Budgetary Entry**
- Debit 438200 Temporary Reduction - New Budget Authority
- Debit 438300 Temporary Reduction - Prior-Year Balances
- Credit 416800 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
None

To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

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

**Budgetary Entry**
- Debit 416800 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
- Credit 438400 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

To reclassify a reduction recorded in 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

Budgetary Entry
None

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

F374  To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

Comment:  Reverse this transaction for receiving agency.
Reference:  USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit  408100  Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit  412600  Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
None

F376  To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

Comment:  Reverse this transaction for receiving agency.
Reference:  USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit  408200  Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit  416600  Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
None

F378  To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

Comment:  Reverse this transaction for receiving agency.
Reference:  USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit  408300  Transfers - Current-Year Authority - Receivable - Transferred
Credit  417100  Non-Allocation 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  425200  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
   - Credit 420100 Total Actual Resources - Collected

   **Proprietary Entry**
   None

F391  To close temporary sequester returned for cancellation.

   **Budgetary Entry**
   - Debit 438400 Temporary Reduction/Cancellation Returned by Appropriation
   - Credit 438500 Temporary Sequester Returned for Cancellation

   **Proprietary Entry**
   None

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
F396  To close authority unavailable for obligation pursuant to public law - temporary - prior-year authority.

**Budgetary Entry**
- **Debit**: 439501  Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority
- **Credit**: 439500  Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

**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.

**Budgetary Entry**
None

**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.

**Budgetary Entry**
None

**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.

**Budgetary Entry**
None

**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.

**Budgetary Entry**
None

**Memorandum Entry**
- **Debit**: 805000  Guaranteed Loan Principal Outstanding
- **Credit**: 805300  Guaranteed Loan New Disbursements by Lender
G110  To record principal reduction due to repayment, default or adjustment.

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

**Budgetary Entry**
None

**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.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

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

**Budgetary Entry**
None

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

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

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

**Budgetary Entry**
None

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

G124  To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, D134, and D514.

**Budgetary Entry**
None

**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
Debit 101000 Fund Balance With Treasury
Debit 113000 Funds Held Outside of Treasury - Budgetary
Debit 113500 Funds Held Outside of Treasury - Non-Budgetary
Debit 119000 Other Cash
Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit 119500 Other Monetary Assets
Debit 120000 Foreign Currency
Debit 131000 Accounts Receivable
Debit 132000 Funded Employment Benefit Contributions Receivable
Debit 134000 Interest Receivable - Not Otherwise Classified
Debit 134100 Interest Receivable - Loans
Debit 134200 Interest Receivable - Investments
Debit 134300 Interest Receivable - Taxes
Debit 135000 Loans Receivable
Debit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform
Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified
Debit 136100 Penalties and Fines Receivable - Loans
Debit 136300 Penalties and Fines Receivable - Taxes
Debit 137000 Administrative Fees Receivable - Not Otherwise Classified
Debit 137100 Administrative Fees Receivable - Loans
Debit 137300 Administrative Fees Receivable - Taxes
Debit 141000 Advances and Prepayments
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161800 Market Adjustment - Investments
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 169000 Other Investments
Debit 171100 Land and Land Rights
Debit 171200 Improvements to Land
## U.S. Standard General Ledger

### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
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<tbody>
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<td>Construction-in-Progress</td>
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<tr>
<td></td>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
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<tr>
<td></td>
<td>174000</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td></td>
<td>175000</td>
<td>Equipment</td>
</tr>
<tr>
<td></td>
<td>181000</td>
<td>Assets Under Capital Lease</td>
</tr>
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<td></td>
<td>182000</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td></td>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td></td>
<td>183200</td>
<td>Internal-Use Software in Development</td>
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<tr>
<td></td>
<td>184000</td>
<td>Other Natural Resources</td>
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<td></td>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
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<td></td>
<td>199000</td>
<td>Other Assets</td>
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<tr>
<td>Credit</td>
<td>161100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<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>
</tr>
</tbody>
</table>
H200  To record equity withdrawals or distributions of fiduciary net assets.

Comment:  Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

Reference:  FASAB SFFAS No. 31

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 Outside of Treasury - Budgetary
Credit   113500  Funds Held Outside of Treasury - Non-Budgetary
Credit   119000  Other Cash
Credit   119400  Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
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
Credit   163000  Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds
Issued by the Bureau of the Fiscal Service
Credit 169000 Other Investments
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 183000 Internal-Use Software
Credit 183200 Internal-Use Software in Development
Credit 184000 Other Natural Resources
Credit 189000 Other General Property, Plant, and Equipment
Credit 199000 Other Assets

H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 340000 Fiduciary Net Assets
Credit 610000 Operating Expenses/Program Costs
Credit 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit 632000 Interest Expenses on Securities
Credit 633000 Other Interest Expenses
Credit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 680000 Future Funded Expenses
Credit 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 690000 Non-Production Costs
Credit 721000 Losses on Disposition of Assets - Other
Credit 721100 Losses on Disposition of Investments
Credit 721200 Losses on Disposition of Borrowings
Credit 728000 Unrealized Losses
Credit 729000 Other Losses
Credit 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
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 31, "Accounting for Fiduciary Activities"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>520000</td>
<td>340000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td>531000</td>
<td>520900</td>
<td>Interest Revenue - Other</td>
</tr>
<tr>
<td>531100</td>
<td>531700</td>
<td>Interest Revenue - Investments</td>
</tr>
<tr>
<td>531200</td>
<td>531800</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
<tr>
<td>532000</td>
<td>531900</td>
<td>Penalties and Fines Revenue</td>
</tr>
<tr>
<td>532500</td>
<td>532400</td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td>540000</td>
<td>532500</td>
<td>Funded Benefit Program Revenue</td>
</tr>
<tr>
<td>550000</td>
<td>540900</td>
<td>Insurance and Guarantee Premium Revenue</td>
</tr>
<tr>
<td>560000</td>
<td>550900</td>
<td>Donated Revenue - Financial Resources</td>
</tr>
<tr>
<td>561000</td>
<td>561900</td>
<td>Donated Revenue - Non-Financial Resources</td>
</tr>
<tr>
<td>590000</td>
<td>560900</td>
<td>Other Revenue</td>
</tr>
<tr>
<td>711000</td>
<td>730000</td>
<td>Gains on Disposition of Assets - Other</td>
</tr>
<tr>
<td>711100</td>
<td>740000</td>
<td>Gains on Disposition of Investments</td>
</tr>
<tr>
<td>711200</td>
<td>740100</td>
<td>Gains on Disposition of Borrowings</td>
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<tr>
<td>718000</td>
<td>740500</td>
<td>Unrealized Gains</td>
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<tr>
<td>719000</td>
<td></td>
<td>Other Gains</td>
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<td>730000</td>
<td></td>
<td>Extraordinary Items</td>
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<td>740000</td>
<td>529000</td>
<td>Prior-Period Adjustments Due to Corrections of Errors</td>
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<tr>
<td>740100</td>
<td>529900</td>
<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>740500</td>
<td></td>
<td>Prior-Period Adjustments Due to Corrections of Errors -Years</td>
</tr>
</tbody>
</table>

Preceding the Prior-Year

Credit 520000 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

H400  To record warrant for Quota increase in the International Monetary Fund assets.

**Budgetary Entry**
Debit  411991  Other Appropriations Realized - International Monetary Fund - Reserve Tranche
Debit  411992  Other Appropriations Realized - International Monetary Fund - Letter of Credit
Credit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund

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

H402  To record the present value payment in the International Monetary Fund.

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

**Proprietary Entry**
Debit  729090  Losses on International Monetary Fund Assets
Credit  119306  International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
H406  To record a Maintenance of Value Adjustment (increase), International Monetary Fund.

**Budgetary Entry**
Debit  411990  Other Appropriations Realized - International Monetary Fund  
Credit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund

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

H410  To record an increase of the Letter of Credit for the International Monetary Fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  119309  International Monetary Fund - Currency Holdings  
Credit  119305  International Monetary Fund - Letter of Credit

H412  To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  119305  International Monetary Fund - Letter of Credit  
Debit  119333  International Monetary Fund - Reserve Position  
Credit  101000  Fund Balance With Treasury  
Credit  119309  International Monetary Fund - Currency Holdings

H420  To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**
Debit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund  
Credit  417590  Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund

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

H422  To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**
Debit  417590  Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund  
Credit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury  
Credit  310200  Unexpended Appropriations - Transfers-In
H424 To record a decrease for the maintenance of value adjustment and transfer the excess.

**Budgetary Entry**
Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund
Debit 462091 Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)
Credit 417690 Allocation Transfers of Prior-Year Balances - International Monetary Fund

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

H426 To record the transfer in of the excess funds due to the maintenance of value decrease adjustment.

**Budgetary Entry**
Debit 417690 Allocation Transfers of Prior-Year Balances - International Monetary Fund
Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

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

H428 To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.

**Budgetary Entry**
Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit 435190 Partial Cancellation of Authority - International Monetary Fund

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

H430 To record payment vouchers.

**Comment:** Reverse this TC for amendments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 119305 International Monetary Fund - Letter of Credit
Credit 101000 Fund Balance With Treasury

H432 To record a decrease to the Reserve Position.

**Comment:** Reverse this TC for an increase.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 119309 International Monetary Fund - Currency Holdings
Credit 119333 International Monetary Fund - Reserve Position
H434  To record a decrease in Currency.

Comment:  Reverse this TC for an increase.

Budgetary Entry
None

Proprietary Entry
Debit  119307  International Monetary Fund - Dollar Deposits With the IMF
Credit  119090  Other Cash - International Monetary Fund

H436  To record a decrease in the Quota due to CVA.

Budgetary Entry
None

Proprietary Entry
Debit  119306  International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
Credit  119309  International Monetary Fund - Currency Holdings

H438  To record a gain in the Quota.

Budgetary Entry
Debit  429590  Adjustments to the International Monetary Fund
Credit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry
Debit  119309  International Monetary Fund - Currency Holdings
Credit  719090  Gains on International Monetary Fund Assets

H440  To record a loss in the Quota.

Budgetary Entry
Debit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit  429590  Adjustments to the International Monetary Fund

Proprietary Entry
Debit  729090  Losses on International Monetary Fund Assets
Credit  119309  International Monetary Fund - Currency Holdings

H442  To record the issuance of a new loan to International Monetary Fund.

Budgetary Entry
None

Proprietary Entry
Debit  135090  Loans Receivable - International Monetary Fund
Credit  101000  Fund Balance With Treasury
To record the repayment on the loan.

**Comment:** Debit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was lower than when the loan was issued. Credit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was higher than when the loan was issued.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 135990 Allowance for Loss on Loans Receivable - International Monetary Fund
- Credit 135090 Loans Receivable - International Monetary Fund

To record in the FX rate change for loans (decrease in allowance/gain).

**Budgetary Entry**
- Debit 429590 Adjustments to the International Monetary Fund
- Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**
- Debit 135990 Allowance for Loss on Loans Receivable - International Monetary Fund
- Credit 719090 Gains on International Monetary Fund Assets

To record warrant for FX rate change.

**Budgetary Entry**
- Debit 411994 Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)
- Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

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

To record in the FX rate change for loans (increase in allowance/loss).

**Budgetary Entry**
- Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund
- Credit 429590 Adjustments to the International Monetary Fund

**Proprietary Entry**
- Debit 729090 Losses on International Monetary Fund Assets
- Credit 135990 Allowance for Loss on Loans Receivable - International Monetary Fund
H450  To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit  119306  International Monetary Fund - Receivable/Payable Currency Valuation Adjustment

Credit  119305  International Monetary Fund - Letter of Credit

H480  To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

Debit  417590  Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund

Debit  420190  Total Actual Resources - Collected - International Monetary Fund

Credit  411990  Other Appropriations Realized - International Monetary Fund

Credit  411991  Other Appropriations Realized - International Monetary Fund - Reserve Tranche

Credit  411992  Other Appropriations Realized - International Monetary Fund - Letter of Credit