

U.S. Government Standard General Ledger Account Transactions

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

➤	A 100-799	Funding Sources
➤	B 100-699	Disbursements and Payables
➤	C 100-799	Collections and Receivables
➤	D 100-799	Adjustments/Writeoffs/Reclassifications
➤	E 100-799	Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
➤	F 100-499	Yearend
➤	G 100-299	Memorandum Entries
➤	H 100-399	Other Specialized Transaction Entries

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

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

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
 - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or
 - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources – Transfers-Out."

The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
 - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
 - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to “in-process type” asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in the appropriate USSGL account 6000 series expense account. Use USSGL account 6610, “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XX series accounts.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.
- The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

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Note: The following alpha extensions to transaction numbers indicate:

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

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

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

TRANSACTION
CODE

TRANSACTION DESCRIPTION

Account Transaction Categories

Transaction
Code

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

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A110	To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A112	To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority for programs exempt from apportionment.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
A127	To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
A131	To record a permanent reduction of borrowing or contract authority.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
A132	To record a permanent reduction of unexpended appropriations.
A133	To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure transfers to the General Fund of the Treasury.
A143	To record anticipated capital transfers to Treasury general fund receipt account.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
A158	To record actual reductions to borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A164	To record anticipated reductions to borrowing authority.
A166	To record definite and indefinite contract authority based on legislation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
A174	To record an unanticipated actual decrease to indefinite contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
A176	To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/decreases to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A184	To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A185	To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
A187	To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A189	To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
A202	To record in the financing account an appropriation received for a modification adjustment transfer.
A204	To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).

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TRANSACTION CODE	TRANSACTION DESCRIPTION
A212	To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
A250	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.
A404	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A406	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A408	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A410	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A412	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A414	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A416	To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
A418	To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
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.
A422	To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
A424	To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
A426	To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
A430	To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
A432	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A434	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A436	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A438	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A440	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A442	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A444	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A446	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A448	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A450	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
A452	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A454	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A456	To record the transfer out of expired unobligated expenditure transfers receivable.
A458	To record the transfer in of expired unobligated expenditure transfers receivable.
A460	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A462	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A464	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A466	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.
A470	To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.
A472	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A474	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A476	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A478	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
A482	To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A484	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A486	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A488	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A490	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A492	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
A494	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A496	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A498	To record a Federal fund receivable for an expenditure transfer from a trust fund.
A499	To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
A500	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A502	To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
A504	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
A506	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A508	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A510	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A512	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A514	To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.
A516	To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A518	To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
A519	To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
A520	To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A522	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
A523	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.
A524	To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.
A526	To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.
A528	To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
A530	To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
A531	To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
A532	To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A534	To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A536	To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
A538	To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
A540	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
A542	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
A544	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A546	To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A548	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A550	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A552	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A554	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A702	To record anticipated reimbursements.
A704	To record in the performing agency a reimbursable agreement that was not previously anticipated.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A708	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A710	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A712	To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.
A714	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
B104	To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
B105	To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.
B107	To record payment and disbursement of funds not previously accrued.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule previously accrued.
B112	To record accrued interest paid.
B113	To record capitalized loan interest paid on non-credit reform loans.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
B120	To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B121	To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B123	To record in the issuing entity, the sale of Federal securities at par value.
B124	To record the purchase of Federal securities acquired at par value.
B125	To record in the issuing entity, the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium.
B127	To record in the issuing entity, the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount.
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
B131	To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B140	To record the purchase of foreign currency by a disbursing officer.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B150	To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
B152	To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
B154	To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
B160	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
B162	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
B163	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
B200	To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.
B202	To record the liquidity payment and markup of liquidity preference from the prior year in the program account.
B302	To record a commitment of unobligated amounts in programs subject to apportionment.
B304	To record a commitment of unobligated balances in programs exempt from apportionment.
B306	To record current-year undelivered orders without an advance.
B308	To record current-year undelivered orders with an advance.
B309	To record current-year undelivered orders with an advance using a U.S. Debit Card.
B310	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
B312	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
B314	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
B316	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
B402	To record the delivery of goods or services and to accrue a liability.
B404	To record a downward adjustment of a current-year unpaid undelivered order.
B406	To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
B412	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B416	To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
B418	To record the accrual of interest expenses incurred, not yet paid.
B420	To record the liability for cost to be funded in the future.
B422	To record the unfunded FECA liability and unfunded unemployment liability.
B424	To record a contingent liability.
B425	To record a contingent liability related to a capital transfer.
B426	To record an increase in actuarial liabilities for benefit plans.
B428	To record the payable to borrowers from sales of foreclosed property with recourse.
B430	To record the inventory purchased for a resale under historical cost (title was passed).
B432	To record the fair market value of real and intangible forfeited property.
B434	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B436	To record the funded portion of cleanup costs that was previously estimated.
B438	To record capital lease liability.
B440	To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.
B602	To record revenue received in advance.
B604	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
B606	To record current-year expended authority using a U.S. Debit Card.
B610	To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.
C102	To record service in kind provided by non-Federal sources.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C103	To record the collection of subsidy costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.
C107	To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
C108	To record the receipts reported into nonfiduciary deposit funds and clearing accounts.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from Federal sources.
C141	To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C145	To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity
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.
C149	To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
C150	To record the receipt of other cash and noncash monetary assets.
C151	To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C153	To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C155	To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
C158	To record cash donations collected in an expenditure account, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C170	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection of an advance for an unfilled customer order.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C190	To record in a trust fund payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C196	To record a capital transfer received in a Treasury general fund receipt account.
C200	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
C202	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
C204	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
C402	To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C405	To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C408	To record in the financing fund the disbursement of loans.
C409	To record the reclassification of interest capitalized on a loan.
C412	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C414	To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
C416	To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
C418	To record interest receivable on securities.
C420	To record accrued revenue or other financing sources without budgetary impact.
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C424	To record establishment of current-period earnings on income received in advance.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C432	To record loans other than credit reform.
C433	To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
C434	To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
C435	To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C436	To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C437	To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C444	To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
C446	To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.
C602	To record the sale of Federal securities purchased at a premium. The sale results in a gain.
C604	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C606	To record the sale of Federal securities purchased at a discount. The sale results in a gain.
C608	To record the sale of Federal securities purchased at a discount. The sale results in a loss.
C609	To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.
C610	To record the sale or disposition of personal property collected for replacement property.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C614	To record the gain on property sold with recourse.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.
C618	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C620	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C622	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C624	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C626	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C628	To record cash collected from a loss or a gain from the sale of foreclosed property.
C630	To record the sale of stockpile materials.
C632	To record stockpile materials sold at a gain.
C634	To record stockpile materials sold at a loss.
C636	To record the collection of sale proceeds from forfeited personal property sold.
C638	To record the sale of forfeited property.
C640	To record the proceeds from commodities sold.
C642	To record a loss on the sale of commodities.
C644	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C646	To record the sale or disposition of assets other than personal properties and investments.
C647	To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other than personal properties and investments.
C648	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C650	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
C702	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.
C704	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.
C706	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.
C708	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.
C750	To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C751	To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
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 Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C753	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C754	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
C755	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
C780	To record the Bureau of the Public Debt's redemption of debt and related budgetary offset.
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 7400 or 7401). The authority has expired.
D106	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
D107	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D108	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
D110	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D112	To record a reclassification of unfunded liability to funded liability in the financing account.
D113	To record the reclassification reestimated subsidy expense from unfunded to funded.
D114	To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
D120	To record a downward adjustment to unpaid prior-year undelivered orders.
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D140	To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D141	To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D145	To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
D146	To record an accrual of downward reestimate for loan subsidies in the program fund.
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
D402	To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D406	To record the writeoff of penalties and fines receivable.
D407	To record the writeoff of administrative fees receivable.
D408	To record the writeoff of accounts receivable.
D410	To record the writeoff of taxes receivable.
D412	To record the writeoff of loans receivable for loans made before fiscal 1992.
D413	To writeoff loans receivable related to Troubled Assets Relief Program.
D414	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D415	To record the writeoff of interest receivable related to Troubled Asset Relief Program.
D416	To record the writeoff of interest receivable.
D418	To record the writeoff of assets other than investments.
D420	To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
D422	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.
D424	To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.
D426	To record an adjustment to loans receivable based on acquired collateral property.
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
D432	To record an adjustment for actual loss of commodities that was disposed but not sold.
D434	To record assets purchased to store environmental waste from past operations at net book value of zero.
D436	To record a refund of offsetting collections, other than advances, that were collected in a prior-year.
D438	To record a refund of trust or special fund receipts that was received in a prior-year.
D502	To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
D503	To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
D504	To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.
D506	To record the classification of amounts from nonfiduciary deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to "in-process type" asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D538	To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D546	To reclassify excess or reserved assets to assets held for use.
D548	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.
D568	To record inventory that has been lost and deemed material.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
D570	To record inventory that has been found and deemed material.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D573	To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
D576	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D578	To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D579	To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
D581	To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
D584	To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
D585	To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
D589	To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
D590	To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
E102	To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
E104	To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
E106	To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
E108	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
E109	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
E110	To record an adjustment for under-applied overhead deemed immaterial.
E112	To record an adjustment for over-applied overhead deemed immaterial.
E113	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
E114	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E116	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E117	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
E118	To record amortization of subsidy for loans.
E119	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
E121	To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.
E122	To record accrued and compounded interest on the liability of loan guarantees.
E204	To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
E402	To record the imputed costs and related imputed financing sources.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
E404	To record the application of overhead expenses to work-in-process.
E406	To record inventory used for operations.
E408	To record cost of goods sold.
E410	To record the estimated repair costs for an item using the allowance method.
E412	To record actual repair costs using the direct method.
E414	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
E416	To record stockpile materials issued for use under the consumption method.
E418	To record a lien of real and intangible forfeited property in the allowance account.
E502	To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
E504	To record distributed personal property.
E506	To record a commodity transferred to another Federal agency.
E508	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
E509	To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
E510	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
E512	To record the transfer-out of investments to other Federal entities without reimbursement.
E514	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
E516	To record a capital transfer receivable to a Treasury general fund receipt account.
E602	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
E604	To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
E606	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
E608	To record the transfer-in of investments from others without reimbursement.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
E610	To record the transfer-in of accounts payable from others without reimbursement.
F104	To record adjustments for anticipated nonexpenditure transfers not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F108	To record the reduction of permanent indefinite resources when a warrant is received.
F109	To record the removal of unfilled customer orders without advance in excess of obligations.
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
F111	To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
F121	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F123	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.
F124	To record the closing of General Fund receipt accounts associated with fund balance at yearend.
F125	To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F144	To record the cancellation of a receivable for reimbursable activity.
F146	To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
F301	To reclassify the balance of partially canceled authority to memorandum accounts.
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F312	To record the closing of unobligated balances to expiring authority.
F314	To record the closing of paid delivered orders to total actual resources.
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.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
F318	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F320	To record the closing of upward adjustments to delivered orders - obligations, paid.
F322	To record the closing of downward adjustments to delivered orders - obligations, paid.
F324	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
F325	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
F326	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F328	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F330	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
F332	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
F334	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F338	To record the closing of gains and miscellaneous items into cumulative results of operations.
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F352	To record the closing of all unused guaranteed loan authority no longer available for use.
F354	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
F356	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
F358	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
F359	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
F360	To reclassify a temporary reduction/cancellation at yearend.
F362	To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
F364	To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
F366	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
F368	To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
F369	To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
F370	To record the closing of memorandum accounts for purchases.
F372	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
F374	To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
F376	To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
F378	To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
F380	To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
F382	To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
F384	To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
F386	To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
F388	To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
F390	To record the closing of canceled authority for partial cancellations.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
G102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
G104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
G106	To record the binding contracts entered into by private lenders.
G108	To record the disbursement of a loan.
G110	To record the repayment of principal from borrowers.
G120	To record activity for current-year purchases of property, plant, and equipment.
G122	To record activity for current-year purchases of inventory and related property.
G124	To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
H100	To record equity contributions to increase fiduciary net assets.
H200	To record equity withdrawals or distributions of fiduciary net assets.
H300	To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
H301	To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
H310	To close equity contributions to fiduciary net assets.
H312	To close equity withdrawals or disbursements to fiduciary net assets.

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

TRANSACTION
CODE

TRANSACTION DESCRIPTION

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

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 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A104 To record the enactment of appropriations.
Comment: If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
 Debit 4112 Liquidation of Deficiency - Appropriations
 Debit 4115 Loan Subsidy Appropriation
 Debit 4117 Loan Administrative Expense Appropriation
 Debit 4118 Reestimated Loan Subsidy Appropriation
 Debit 4119 Other Appropriations Realized
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3101 Unexpended Appropriations - Appropriations Received

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

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

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

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 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 4150 Reappropriations - Transfers-In
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3101 Unexpended Appropriations - Appropriations Received

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

Comment: See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4390 Reappropriations - Transfers-Out

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury

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

- 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 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4450 Unapportioned Authority
 Credit 4620 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 4450 Unapportioned Authority
 Credit 4510 Apportionments
- Proprietary Entry**
 None
- A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide
- Budgetary Entry**
 Debit 4450 Unapportioned Authority
 Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
- Proprietary Entry**
 None
- A119 To record anticipated resources in programs exempt from apportionment.
Comment: USSGL account 4690 is used as a funds control mechanism.
- Budgetary Entry**
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4690 Anticipated Resources - Programs Exempt From Apportionment
- Proprietary Entry**
 None

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

A120 To record the allotment of authority.

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Credit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4690 Anticipated Resources - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A125 To record a reduction in authority for advance funding made available in the previous year.

Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4119 Other Appropriations Realized

Proprietary Entry

None

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

- 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 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

- A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

- A128 To record authority temporarily unavailable pursuant to public law.
Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry

None

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

A129 To record spending authority from offsetting collections temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

None

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts
Unavailable for Obligation Upon Collection

Proprietary Entry

None

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

- 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 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

None

- A132 To record a permanent reduction of unexpended appropriations.
Comment: Credit USSGL account 2990 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 Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

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 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 1010 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 2990 if withdrawal of funds does not occur simultaneously.

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
 Credit 1010 Fund Balance With Treasury
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

- A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
Comment: When reducing spending authority from offsetting collections, include Authority_Type 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 4450 Unapportioned Authority
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4382 Temporary Reduction - New Budget Authority
 Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

- A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

- 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 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry

None

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

A138 To record estimated recoveries of prior-year obligations.

Budgetary Entry

Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation

Proprietary Entry

None

A140 To record anticipated collections other than refunds.

Comment: Also post USSGL TC-A118.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources
 Debit 4070 Anticipated Collections From Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

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

- A142 To record anticipated nonexpenditure transfers to the General Fund of the Treasury.
Comment: See USSGL TC-A143 to record anticipated capital transfers to the General Fund of the Treasury.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
 Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry

None

- A143 To record anticipated capital transfers to Treasury 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 4450 Unapportioned Authority
 Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
 Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry

Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
 Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

- 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 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1010 Fund Balance With Treasury

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

A148 To record decreases to indefinite borrowing authority.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4143 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 4141 Current-Year Borrowing Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 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 4141 Current-Year Borrowing Authority Realized

Credit 4042 Estimated Indefinite Borrowing Authority

Proprietary Entry

None

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

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4119 Other Appropriations Realized
Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4148 Resources Realized From Borrowing Authority
Credit 4145 Borrowing Authority Converted to Cash

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank

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 4044 Anticipated Reductions to Borrowing Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry

None

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

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 4044 Anticipated Reductions to Borrowing Authority
Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

None

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 4042 Estimated Indefinite Borrowing Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry

None

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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 4131 Current-Year Contract Authority Realized
Credit 4032 Estimated Indefinite Contract Authority

Proprietary Entry

None

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

Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4135 Contract Authority Liquidated
Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 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 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

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

- A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

- A172 To record anticipated actual reductions to contract authority.
Comment: If contract authority was not anticipated, see USSGL TC-A174.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 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 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4136 Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4133 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 4136 Contract Authority To Be Liquidated by Trust Funds
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1330 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 4032 Estimated Indefinite Contract Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A178 To record anticipated adjustments/decreases to contract authority.
Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4034 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 transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
 Credit 2150 Payable for Transfers of Currently Invested Balances

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

A180 To record a nonexpenditure transfer-in 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 4137 Transfers of Contract Authority

Credit 4170 Transfers - Current-Year Authority

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

A181 To record a nonexpenditure transfer-out 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 4170 Transfers - Current-Year Authority

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 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 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts 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 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

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

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

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

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties and Fines Revenue
 Credit 5325 Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5600 Donated Revenue - Financial Resources
 Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
 Credit 5650 Forfeiture Revenue - Forfeitures of Property
 Credit 5800 Tax Revenue Collected - Not Otherwise Classified
 Credit 5900 Other Revenue

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

Budgetary Entry

Debit 4132 Substitution of Contract Authority
 Credit 4135 Contract Authority Liquidated

Proprietary Entry

None

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

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

Comment: When receipts become available for obligation, see USSGL TC-A190.

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

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5801 Tax Revenue Collected - Individual

Credit 5802 Tax Revenue Collected - Corporate

Credit 5803 Tax Revenue Collected - Unemployment

Credit 5804 Tax Revenue Collected - Excise

Credit 5805 Tax Revenue Collected - Estate and Gift

Credit 5806 Tax Revenue Collected - Customs

Credit 5900 Other Revenue

A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

- 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 4394 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 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 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 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
 Credit 4450 Unapportioned Authority
 Credit 4620 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 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

- A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1361 Penalties and Fines Receivable - Loans
 Credit 1363 Penalties and Fines Receivable - Taxes
 Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Credit 1371 Administrative Fees Receivable - Loans
 Credit 1373 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 4111 Debt Liquidation Appropriations
 Debit 4112 Liquidation of Deficiency - Appropriations
 Debit 4115 Loan Subsidy Appropriation
 Debit 4117 Loan Administrative Expense Appropriation
 Debit 4119 Other Appropriations Realized
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

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 1010 Fund Balance With Treasury
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 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 4450 Unapportioned Authority
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

Proprietary Entry

None

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

A202 To record in the financing account an appropriation received for a modification adjustment transfer.
Comment: Also post USSGL TC-A204.

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

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

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).

Comment: See USSGL TC-C142.

Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry

None

Proprietary Entry

Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

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

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 4114 Appropriated Trust or Special Fund Receipts
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

A250 To record interest received for a non-Bureau of Public Debt 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 Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 5311 Interest Revenue - Investments

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

A251 To record interest received for a non-Bureau of Public Debt 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 Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 5311 Interest Revenue - Investments

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

A400 - A699 FUNDING - Authority Transfers

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

Budgetary Entry

Debit 4165 Allocations of Authority - Anticipated From Invested Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 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 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
 Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
 Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 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 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 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 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

- 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 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

- A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

- A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
Comment: Transfer partner must use USSGL TC-A426.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the 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

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4382 Temporary Reduction - New Budget Authority
 Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

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 4166 and 1330 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

Budgetary Entry

Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced.

Budgetary Entry

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances -
 Temporary Reduction
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
 Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

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

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A426 To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.

Comment: Transfer partner must use USSGL TC-A416.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 2150 Payable for Transfers of Currently Invested Balances

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

- A430 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a debit to USSGL accounts 4166 and 2150 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

- A432 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 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 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 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 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3102 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 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

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

Comment: Transfer partner must use USSGL TC-A444. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 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 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

Comment: Transfer partner must use USSGL TC-A446. Record USSGL account 1330 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 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

Comment: Transfer partner must use USSGL TC-A440. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 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 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 3102 Unexpended Appropriations - Transfers-In

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

Comment: The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 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 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

- A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 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 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
 Debit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3102 Unexpended Appropriations - Transfers-In

- A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
 Debit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

A452 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partner must use USSGL TC-A454. Record USSGL account 1330 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 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 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 2150 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 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A456 To record the transfer out of expired unobligated expenditure transfers receivable.

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry

Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1335 Expenditure Transfers Receivable

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

A458 To record the transfer in of expired unobligated expenditure transfers receivable.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

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

- A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

- A464 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4650 Allotments - Expired Authority
 Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
 Credit 1010 Fund Balance With Treasury

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

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

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

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

None

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

A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

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

Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

A476 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

Comment: Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

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

Comment: This includes the transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A482 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: This includes the transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

A484 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A488, A492, A540 and A544.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. 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 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 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 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

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

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
Comment: When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.

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

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
 Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 1010 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 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
 Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
 Credit 1410 Advances and Prepayments

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 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4195 Transfer of Obligated Balances
 Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments
 Credit 3102 Unexpended Appropriations - Transfers-In

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

- 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 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1335 Expenditure Transfers Receivable
 Credit 5750 Expenditure Financing Sources - Transfers-In

- A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
Comment: See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.
Reference: USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 5750 Expenditure Financing Sources - Transfers-In
 Credit 1310 Accounts Receivable
 Credit 1335 Expenditure Transfers Receivable

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

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A418.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers 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 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1335 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 2155.

Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2155 Expenditure Transfers Payable

Credit 1010 Fund Balance With Treasury

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

- A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances
 Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3102 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 4801. 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 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances
 Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

- A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
Comment: For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5750 Expenditure Financing Sources - Transfers-In

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

A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
Comment: For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 1010 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 5760 for nonexchange expenditure transfers.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 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 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

- A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 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 Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
 Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
 Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
 Credit 1010 Fund Balance With Treasury
 Credit 1330 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 Public Debt 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 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
 Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
 Credit 1330 Receivable for Transfers of Currently Invested Balances

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

- A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
Comment: Transfer partner must use USSGL TC-A516.
Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
 Credit 2150 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 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt 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 4127 Amounts Appropriated From Specific Invested TAFS - Payable
 Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
 Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 2150 Payable for Transfers of Currently Invested Balances
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

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

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

Comment: The Bureau of the Public Debt 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 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
Reduction/Cancellation

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

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

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

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

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 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 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

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

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

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

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

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

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

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
 Credit 1010 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 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

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

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 4160 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 4171 Nonallocation Transfers of Invested Balances - Receivable
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A534 To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

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

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

Budgetary Entry

Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4172 Nonallocation Transfers of Invested Balances - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
 Credit 2150 Payable for Transfers of Currently Invested Balances

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

A536 To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "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 4173 Nonallocation Transfers of Invested Balances - Transferred

Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 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 4172 "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 4172 Nonallocation Transfers of Invested Balances - Payable

Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

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

- A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 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 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Credit 4234 Other Federal Receivables - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

- A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 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 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Debit 4234 Other Federal Receivables - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1010 Fund Balance With Treasury

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

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
Comment: Transfer of USSGL account 4221. 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 4195 Transfer of Obligated Balances

Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
Comment: Transfer or USSGL account 4221. 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 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1010 Fund Balance With Treasury

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

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1410 Advances and Prepayments

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

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 4802

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry

None

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

None

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

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.

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

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 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 4221 Unfilled Customer Orders Without Advance

Debit 4222 Unfilled Customer Orders With Advance

Credit 4132 Substitution of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2310 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 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

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

- 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 4252 Reimbursements and Other Income Earned - Collected
 Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5100 Revenue From Goods Sold
 Credit 5200 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 4252 Reimbursements and Other Income Earned - Collected
 Credit 4222 Unfilled Customer Orders With Advance
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
 Credit 5100 Revenue From Goods Sold
 Credit 5200 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 4450 Unapportioned Authority
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
 Credit 1010 Fund Balance With Treasury

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

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

Comment: The ordering agency uses USSGL TC-B406.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

Comment: For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
 Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

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

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

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
 Credit 1010 Fund Balance With Treasury

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

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

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

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2180 Loan Guarantee Liability

Debit 6100 Operating Expenses/Program Costs

Credit 1010 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 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2170 Subsidy Payable to the Financing Account

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

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

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 7290 Other Losses
Credit 1010 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 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 1010 Fund Balance With Treasury

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

- B110 To record a confirmed disbursement schedule previously accrued.
Comment: Clearing from unpaid to paid.

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 1010 Fund Balance With Treasury

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

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Credit 1010 Fund Balance With Treasury

- B113 To record capitalized loan interest paid on non-credit reform loans.
Comment: See USSGL TC-B440 for the capitalized loan interest liability.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 1010 Fund Balance With Treasury

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

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 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 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 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 1010 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 4450 Unapportioned Authority

Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Proprietary Entry

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified

Debit 5891 Tax Revenue Refunds - Individual

Debit 5892 Tax Revenue Refunds - Corporate

Debit 5893 Tax Revenue Refunds - Unemployment

Debit 5894 Tax Revenue Refunds - Excise

Debit 5895 Tax Revenue Refunds - Estate and Gift

Debit 5896 Tax Revenue Refunds - Customs

Credit 1010 Fund Balance With Treasury

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

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

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

Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury

Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to the Bureau of the Public Debt 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.

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Credit 1010 Fund Balance With Treasury

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

B121 To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: See USSGL TC-B131 for principal repayments with a gain or loss.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2590 Other Debt

Credit 1010 Fund Balance With Treasury

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

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

- B124 To record the purchase of Federal securities acquired at par value.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1010 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 1010 Fund Balance With Treasury
 Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 2532 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.
Comment: Special and trust funds use USSGL account 4114. 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.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
 Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B128 To record the purchase of Federal securities acquired at a discount.

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1010 Fund Balance With Treasury

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B129 To record the purchase of accrued interest on Treasury securities.

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Debit 1342 Interest Receivable - Investments

Credit 1010 Fund Balance With Treasury

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

- B130 To record a lien paid before personal property is sold.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1010 Fund Balance With Treasury

- B131 To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: See USSGL TC-B121 for principal repayments at par value.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4146 Actual Repayments of Debt, Current-Year Authority
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2510 Principal Payable to the Bureau of the Public Debt
 Debit 2520 Principal Payable to the Federal Financing Bank
 Debit 7212 Losses on Disposition of Borrowings
 Credit 1010 Fund Balance With Treasury
 Credit 7112 Gains on Disposition of Borrowings

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

B134 To record appropriations used this fiscal year.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D116, D126, D132, D134, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 3107 Unexpended Appropriations - Used
Credit 5700 Expended Appropriations

B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.

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

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

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.

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

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

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

- B140 To record the purchase of foreign currency by a disbursing officer.
Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.

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

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Credit 1190 Other Cash

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

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

Budgetary Entry

None

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
 Credit 1200 Foreign Currency

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1010 Fund Balance With Treasury

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

B152 To record a purchase of a non-Bureau of Public Debt (BPD) 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-BPD 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1130 Funds Held by the Public

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

Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1130 Funds Held by the Public

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury

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

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

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL 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.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 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 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury
Credit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1650 Preferred Stock in Federal Government Sponsored Enterprise
Debit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
Debit 1660 Beneficial Interest in Trust
Credit 5900 Other Revenue

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

B202 To record the liquidity payment and markup of liquidity preference from the prior year in the program account.
Comment: Also Post USSGL TC-B134

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise
Credit 1010 Fund Balance With Treasury

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

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 4610 Allotments - Realized Resources

Credit 4700 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 4620 Unobligated Funds Exempt From Apportionment

Credit 4720 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 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

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

Comment: See USSGL TC-B604 for the expense.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 1010 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 4700 Commitments - Programs Subject to Apportionment

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 1125 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 4700 Commitments - Programs Subject to Apportionment

Credit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

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 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4801 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 4610 Allotments - Realized Resources
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4801 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 4620 Unobligated Funds Exempt From Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

Part 1

Fiscal Year 2011 Reporting

SUPPLEMENT

Section III

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

B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

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

B402 To record the delivery of goods or services and to accrue a liability.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 2190 for grants payable.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6400 Benefit Expense
 Debit 6900 Nonproduction Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable

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

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

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

- B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Nonproduction Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks

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

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
 Credit 2120 Disbursements in Transit

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Comment: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 2110 Accounts Payable

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

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.

Comment: This activity is not related to USSGL TC-B118. Also post USSGL TC-B134.

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified

Debit 5891 Tax Revenue Refunds - Individual

Debit 5892 Tax Revenue Refunds - Corporate

Debit 5893 Tax Revenue Refunds - Unemployment

Debit 5894 Tax Revenue Refunds - Excise

Debit 5895 Tax Revenue Refunds - Estate and Gift

Debit 5896 Tax Revenue Refunds - Customs

Debit 6330 Other Interest Expenses

Credit 2110 Accounts Payable

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2190 Other Liabilities With Related Budgetary Obligations

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

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank

Debit 6320 Interest Expenses on Securities

Debit 6330 Other Interest Expenses

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2141 Accrued Interest Payable - Debt

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

- B420 To record the liability for cost to be funded in the future.
Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2170 Subsidy Payable to the Financing Account
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2220 Unfunded Leave
 Credit 2290 Other Unfunded Employment Related Liability
 Credit 2610 Actuarial Pension Liability
 Credit 2620 Actuarial Health Insurance Liability
 Credit 2630 Actuarial Life Insurance Liability
 Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
 Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
 Credit 2690 Other Actuarial Liabilities
 Credit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 2995 Estimated Cleanup Cost Liability

- B422 To record the unfunded FECA liability and unfunded unemployment liability.
Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry

None

Proprietary Entry

Debit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority
 (Unobligated)
 Credit 2225 Unfunded FECA Liability
 Credit 2290 Other Unfunded Employment Related Liability

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

B424 To record a contingent liability.

Comment: Reverse this entry when realization indicates no contingent liability.

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

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Debit 7290 Other Losses

Credit 2920 Contingent Liabilities

Credit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise

B425 To record a contingent liability related to a capital transfer.

Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities.

Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry

None

Proprietary Entry

Debit 5792 Financing Sources To Be Transferred Out - Contingent Liability

Credit 2923 Contingent Liability for Capital Transfers

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

Comment: Reverse this entry for a decrease.

Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry

None

Proprietary Entry

Debit 7600 Changes in Actuarial Liability

Credit 2650 Actuarial FECA Liability

Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs

Credit 2690 Other Actuarial Liabilities

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

B428 To record the payable to borrowers from sales of foreclosed property with recourse.
Comment: Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL Implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1551 Foreclosed Property
 Credit 2110 Accounts Payable

B430 To record the inventory purchased for a resale under historical cost (title was passed).
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
 Credit 2110 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 1541 Forfeited Property Held for Sale
 Credit 2320 Other Deferred Revenue

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

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 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 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 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 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

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

B440 To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.

Comment: 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 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

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

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

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

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6900 Nonproduction Costs

Credit 1410 Advances and Prepayments

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

B606 To record current-year expended authority using a U.S. Debit Card.
Comment: This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.

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

Budgetary Entry

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1125 U.S. Debit Card Funds

B610 To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.

Comment: The amount in USSGL account 4222 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.

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

Budgetary Entry

Debit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

None

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

C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

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

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

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

None

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

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

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

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

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

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

- 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 4271 Actual Program Fund Subsidy Collected
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 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 4260 Actual Collections of "governmental-type" Fees
 Debit 4261 Actual Collections of Business-Type Fees
 Debit 4262 Actual Collections of Loan Principal
 Debit 4263 Actual Collections of Loan Interest
 Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Debit 4273 Interest Collected From Treasury
 Debit 4276 Actual Collections From Financing Fund
 Debit 4277 Other Actual Collections - Federal
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1380 Loans Receivable - Troubled Assets Relief Program
 Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
 Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

C108 To record the receipts reported into nonfiduciary deposit funds and clearing accounts.

Comment: See USSGL TC-C152

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1190 Other Cash

Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

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

C109 To record the receipt of previously anticipated collections.
Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4260 Actual Collections of "governmental-type" Fees
 Debit 4261 Actual Collections of Business-Type Fees
 Debit 4262 Actual Collections of Loan Principal
 Debit 4263 Actual Collections of Loan Interest
 Debit 4264 Actual Collections of Rent
 Debit 4265 Actual Collections From Sale of Foreclosed Property
 Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Debit 4273 Interest Collected From Treasury
 Debit 4276 Actual Collections From Financing Fund
 Debit 4277 Other Actual Collections - Federal
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 1350 Loans Receivable
 Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1361 Penalties and Fines Receivable - Loans
 Credit 1363 Penalties and Fines Receivable - Taxes
 Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Credit 1371 Administrative Fees Receivable - Loans
 Credit 1373 Administrative Fees Receivable - Taxes
 Credit 1399 Allowance for Subsidy
 Credit 1551 Foreclosed Property
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties and Fines Revenue
 Credit 5325 Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue

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

Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5750 Expenditure Financing Sources - Transfers-In
Credit 5900 Other Revenue

- C110 To reclassify collections to liquidate prior-year deficiency.
Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry

Debit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4277 Other Actual Collections - Federal

Proprietary Entry

None

- 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.

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1410 Advances and Prepayments

- 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 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

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

- 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 4261 Actual Collections of Business-Type Fees
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2320 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 4261 Actual Collections of Business-Type Fees
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2180 Loan Guarantee Liability

- C118 To record in the financing fund fees earned when loans are disbursed.
Comment: For loan guarantees, fees are earned when the third party disburses.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue
 Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability

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

- C120 To record the maturity of Federal securities acquired at par value.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C122 To record the maturity of Federal securities acquired at a premium.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

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

- C124 To record the maturity of Federal securities acquired at a discount.
Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. 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; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

- Debit 4114 Appropriated Trust or Special Fund Receipts
- Debit 4273 Interest Collected From Treasury
 - Credit 4070 Anticipated Collections From Federal Sources
 - Credit 4120 Appropriations Anticipated - Indefinite
 - Credit 4394 Receipts Unavailable for Obligation Upon Collection
 - Credit 4450 Unapportioned Authority
 - Credit 4510 Apportionments
 - Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
- Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
- Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
- Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 - Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

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

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

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

Budgetary Entry

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

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

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

- Credit 4060 Anticipated Collections From Non-Federal Sources
- Credit 4070 Anticipated Collections From Federal Sources
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6100 Operating Expenses/Program Costs
- Credit 6400 Benefit Expense
- Credit 6500 Cost of Goods Sold
- Credit 6900 Nonproduction Costs

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

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.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6900 Nonproduction Costs

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

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

Comment: USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

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

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4610 Allotments - Realized Resources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1310 Accounts Receivable

Credit 7290 Other Losses

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

- C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
Comment: See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 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 4902 Delivered Orders - Obligations, Paid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

- C140 To record the collection of receivables from Federal sources.

Budgetary Entry

Debit 4273 Interest Collected From Treasury
 Debit 4277 Other Actual Collections - Federal
 Credit 4283 Interest Receivable From Treasury
 Credit 4287 Other Federal Receivables

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes

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

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. See TC-C143 if previously accrued. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5801 Tax Revenue Collected - Individual

Credit 5802 Tax Revenue Collected - Corporate

Credit 5803 Tax Revenue Collected - Unemployment

Credit 5804 Tax Revenue Collected - Excise

Credit 5805 Tax Revenue Collected - Estate and Gift

Credit 5806 Tax Revenue Collected - Customs

Credit 5900 Other Revenue

Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

Comment: To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

Budgetary Entry

None

Proprietary Entry

Debit 5990 Collections for Others - Statement of Custodial Activity

Credit 2980 Custodial Liability

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

- C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
Comment: If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1325 Taxes Receivable
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1363 Penalties and Fines Receivable - Taxes
 Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Credit 1371 Administrative Fees Receivable - Loans
 Credit 1373 Administrative Fees Receivable - Taxes
 Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

- C144 To record the undeposited collections for funds that do not require budgetary reporting.
Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
 Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

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

- C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity
Comment: Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 5325 Administrative Fees Revenue
 Credit 5790 Other Financing Sources
 Credit 5795 Seigniorage
 Credit 5900 Other Revenue

- C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
 Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

- C149 To record the collection of loans receivable by the Bureau of the Public Debt 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 2985. Record USSGL account 7212 when there is a loss on the repayment.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 7212 Losses on Disposition of Borrowings
 Credit 1350 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 1190 Other Cash
 Debit 1193 International Monetary Fund Assets - Reserve Position
 Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
 Debit 1195 Other Monetary Assets
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

- C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt 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 TC-F124 to close USSGL account 2985.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

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

- C152 To record unapplied receipts into fund symbols that require budgetary reporting.
Comment: If not deposited in account fund symbol, see USSGL TC-C108. 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 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

- C153 To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt 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 2985. Record USSGL account 7212 when there is a loss on the repayment.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1380 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 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

- C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5775 Nonbudgetary Financing Sources Transferred In

- 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 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5600 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 1551 Foreclosed Property
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1350 Loans Receivable
 Credit 7110 Gains on Disposition of Assets - Other

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

- C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
Comment: This transaction does not include bad debt.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1350 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 1399 Allowance for Subsidy
 Debit 1551 Foreclosed Property
 Credit 1010 Fund Balance With Treasury
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1350 Loans Receivable
 Credit 1399 Allowance for Subsidy

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.

Comment: When seized cash is deposited, see USSGL TC-D586.

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

Budgetary Entry

None

Proprietary Entry

Debit 1531 Seized Monetary Instruments
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

Reference: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
 Credit 1532 Seized Cash Deposited

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

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C174 To record undeposited cash that was forfeited.
Comment: Reverse USSGL TC-C166.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
Credit 5640 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 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

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

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 1541 Forfeited Property Held for Sale
Credit 1310 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 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 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 TC-A123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 4210 if unfilled customer orders were not previously anticipated.

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

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

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

- 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 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

- C188 To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5900 Other Revenue

- C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Benefit Program Revenue

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

- C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Credit 5600 Donated Revenue - Financial Resources

- C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Debit 7290 Other Losses
 Credit 1310 Accounts Receivable

- C196 To record a capital transfer received in a Treasury general fund receipt account.
Comment: Also post USSGL TC-D585; See USSGL TC-E516 for previously recorded receivables.
Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1925 Capital Transfers Receivable

- C200 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

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

C202 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt
Securities

Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

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

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

Reference: None

Budgetary Entry

Debit 4273 Interest Collected From Treasury

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt
Securities

Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

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

C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

- C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1325 Taxes Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties and Fines Revenue
 Credit 5325 Administrative Fees Revenue
 Credit 5600 Donated Revenue - Financial Resources
 Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Credit 5821 Tax Revenue Accrual Adjustment - Individual
 Credit 5822 Tax Revenue Accrual Adjustment - Corporate
 Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Credit 5824 Tax Revenue Accrual Adjustment - Excise
 Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Credit 5826 Tax Revenue Accrual Adjustment - Customs
 Credit 5900 Other Revenue

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

- C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
Comment: Also post USSGL TC-C402.

Budgetary Entry

None

Proprietary Entry

Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

- C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 2985 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 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1010 Fund Balance With Treasury

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

- C408 To record in the financing fund the disbursement of loans.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable
 Debit 1380 Loans Receivable - Troubled Assets Relief Program
 Credit 1010 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 1350 Loans Receivable
 Credit 1341 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 4285 Receivable From the Liquidating Fund
 Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1399 Allowance for Subsidy

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

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6500 Cost of Goods Sold
- Credit 6790 Other Expenses Not Requiring Budgetary Resources
- Credit 6900 Nonproduction Costs

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

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

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

Budgetary Entry

Debit 4283 Interest Receivable From Treasury

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Debit 1342 Interest Receivable - Investments

Debit 1343 Interest Receivable - Taxes

Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Debit 1361 Penalties and Fines Receivable - Loans

Debit 1363 Penalties and Fines Receivable - Taxes

Debit 1370 Administrative Fees Receivable - Not Otherwise Classified

Debit 1371 Administrative Fees Receivable - Loans

Debit 1373 Administrative Fees Receivable - Taxes

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5900 Other Revenue

C418 To record interest receivable on securities.

Budgetary Entry

None

Proprietary Entry

Debit 1342 Interest Receivable - Investments

Credit 5311 Interest Revenue - Investments

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

C420 To record accrued revenue or other financing sources without budgetary impact.

Comment: Receivables from non-Federal sources are not budgetary resources until collected. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties and Fines Revenue
 Credit 5325 Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5600 Donated Revenue - Financial Resources
 Credit 5775 Nonbudgetary Financing Sources Transferred In
 Credit 5900 Other Revenue

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

- C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
Comment: These are not budgetary resources until collected.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1325 Taxes Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties and Fines Revenue
 Credit 5325 Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Credit 5821 Tax Revenue Accrual Adjustment - Individual
 Credit 5822 Tax Revenue Accrual Adjustment - Corporate
 Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Credit 5824 Tax Revenue Accrual Adjustment - Excise
 Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Credit 5826 Tax Revenue Accrual Adjustment - Customs
 Credit 5900 Other Revenue

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

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 2320 Other Deferred Revenue
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5900 Other Revenue

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue
 Credit 5100 Revenue From Goods Sold
 Credit 5200 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 1341 Interest Receivable - Loans
 Debit 1350 Loans Receivable
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability

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

- 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 4251 Reimbursements and Other Income Earned - Receivable
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1523 Inventory Held for Repair
 Credit 1529 Inventory - Allowance
 Credit 5100 Revenue From Goods Sold
 Credit 5790 Other Financing Sources

- 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 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable
 Credit 1010 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 1380 Loans Receivable - Troubled Assets Relief Program
 Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

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

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 1381 Interest Receivable - Loans - Troubled Assets Relief Program

Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt 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 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

Budgetary Entry

None

Proprietary Entry

Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

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 Public Debt 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 2985.

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

Budgetary Entry

None

Proprietary Entry

Debit 7500 Distribution of Income - Dividend

Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

Credit 5310 Interest Revenue - Other

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

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

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1200 Foreign Currency

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

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

Credit 1341 Interest Receivable - Loans

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

Budgetary Entry

None

Proprietary Entry

Debit 1380 Loans Receivable - Troubled Assets Relief Program

Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

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

C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C602 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. 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; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

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

- C604 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. 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.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 7211 Losses on Disposition of Investments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

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

- C606 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. 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.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

- Debit 4114 Appropriated Trust or Special Fund Receipts
- Debit 4273 Interest Collected From Treasury
 - Credit 4070 Anticipated Collections From Federal Sources
 - Credit 4120 Appropriations Anticipated - Indefinite
 - Credit 4394 Receipts Unavailable for Obligation Upon Collection
 - Credit 4450 Unapportioned Authority
 - Credit 4510 Apportionments
 - Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
- Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 - Credit 7111 Gains on Disposition of Investments

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

- C608 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. 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.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 7211 Losses on Disposition of Investments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 7210 Losses on Disposition of Assets - Other
 Credit 1650 Preferred Stock in Federal Government Sponsored Enterprise
 Credit 1651 Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise
 Credit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
 Credit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
 Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise

C610 To record the sale or disposition of personal property collected for replacement property.
Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1310 Accounts Receivable
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 7110 Gains on Disposition of Assets - Other

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

- C612 To record the loss (or gain) from sale of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit USSGL account 1399 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 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1399 Allowance for Subsidy
 Credit 1551 Foreclosed Property

- 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 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1341 Interest Receivable - Loans
 Credit 1350 Loans Receivable
 Credit 1551 Foreclosed Property
 Credit 2110 Accounts Payable

- 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 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1350 Loans Receivable
 Credit 1551 Foreclosed Property

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

- C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving 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.

Budgetary Entry

Debit 4273 Interest Collected From Treasury
 Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 7211 Losses on Disposition of Investments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1690 Other Investments
 Credit 5311 Interest Revenue - Investments
 Credit 7111 Gains on Disposition of Investments

- C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
Comment: The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 7211 Losses on Disposition of Investments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 7111 Gains on Disposition of Investments

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

- C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) 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 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1690 Other Investments
 Credit 7111 Gains on Disposition of Investments

- C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) 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 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1690 Other Investments
 Credit 5311 Interest Revenue - Investments
 Credit 7111 Gains on Disposition of Investments

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

- C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Credit 7110 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 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1551 Foreclosed Property
 Credit 7110 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 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 6500 Cost of Goods Sold
 Credit 1572 Stockpile Materials Held for Sale
 Credit 5900 Other Revenue

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

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 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 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 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 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 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5650 Forfeiture Revenue - Forfeitures of Property

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

C638 To record the sale of forfeited property.
Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1541 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 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5100 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.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance
Debit 6500 Cost of Goods Sold
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1519 Operating Materials and Supplies - Allowance
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 5100 Revenue From Goods Sold
 Credit 7110 Gains on Disposition of Assets - Other

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

C646 To record the sale or disposition of assets other than personal properties and investments.
Comment: If a receivable had been previously established, see USSGL TC-C647.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4277 Other Actual Collections - Federal
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 6500 Cost of Goods Sold
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 5100 Revenue From Goods Sold
 Credit 7110 Gains on Disposition of Assets - Other

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

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

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

Budgetary Entry

Debit 4277 Other Actual Collections - Federal
Credit 4287 Other Federal Receivables

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

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

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

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

Budgetary Entry

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 6500 Cost of Goods Sold

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue From Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

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

C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4287 Other Federal Receivables
 Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 5100 Revenue From Goods Sold
 Credit 5200 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 4273 Interest Collected From Treasury
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 7111 Gains on Disposition of Investments

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt
 Securities
Debit 7211 Losses on Disposition of Investments
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1647 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 4273 Interest Collected From Treasury
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt
 Securities
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 7111 Gains on Disposition of Investments

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

C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 7211 Losses on Disposition of Investments
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

- C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt 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 Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 7111 Gains on Disposition of Investments

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

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) 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 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public

Debit 7211 Losses on Disposition of Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C780 To record the Bureau of the Public Debt's redemption of debt and related budgetary offset.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities

Proprietary Entry

Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 1010 Fund Balance With Treasury

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

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

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). 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 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements

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

Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

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

D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). 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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2141 Accrued Interest Payable - Debt

Credit 2160 Entitlement Benefits Due and Payable

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 2210 Accrued Funded Payroll and Leave

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

Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

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

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). 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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2141 Accrued Interest Payable - Debt

Credit 2160 Entitlement Benefits Due and Payable

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

Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

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

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).

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 4450 or 4620. 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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

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

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

- Credit 4060 Anticipated Collections From Non-Federal Sources
- Credit 4070 Anticipated Collections From Federal Sources
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6100 Operating Expenses/Program Costs
- Credit 6400 Benefit Expense
- Credit 6900 Nonproduction Costs

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

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). 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 4450 or 4620. 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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

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

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2140 Accrued Interest Payable - Not Otherwise Classified

Debit 2141 Accrued Interest Payable - Debt

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2191 Employee Health Care Liability Incurred but Not Reported

Debit 2210 Accrued Funded Payroll and Leave

Debit 2211 Withholdings Payable

Debit 2213 Employer Contributions and Payroll Taxes Payable

Debit 2215 Other Post Employment Benefits Due and Payable

Debit 2216 Pension Benefits Due and Payable to Beneficiaries

Debit 2217 Benefit Premiums Payable to Carriers

Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

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

Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6400 Benefit Expense
 Credit 6900 Nonproduction 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 4610 Allotments - Realized Resources
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 2190 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 6800 Future Funded Expenses
 Credit 6199 Adjustment to Subsidy Expense

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

- 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 7400 or 7401).
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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4881 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 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4650 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 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments
 Credit 1010 Fund Balance With Treasury

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

- D126 To record an upward adjustment to prior-year paid delivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

- Debit 4450 Unapportioned Authority
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Debit 4650 Allotments - Expired Authority
- Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

- Debit 1511 Operating Materials and Supplies Held for Use
- Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 1521 Inventory Purchased for Resale
- Debit 1522 Inventory Held in Reserve for Future Sale
- Debit 1525 Inventory - Raw Materials
- Debit 1526 Inventory - Work-in-Process
- Debit 1527 Inventory - Finished Goods
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources
- Debit 1890 Other General Property, Plant, and Equipment
- Debit 1990 Other Assets
- Debit 6100 Operating Expenses/Program Costs
- Debit 6400 Benefit Expense
- Credit 1010 Fund Balance With Treasury

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

D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 6790 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 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

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

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 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 4801 Undelivered Orders - Obligations, Unpaid
 Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6400 Benefit Expense
 Debit 6900 Nonproduction Costs

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

Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 2141 Accrued Interest Payable - Debt
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable
 Credit 2215 Other Post Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

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

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4134 Contract Authority Withdrawn

Proprietary Entry

None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry

None

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

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 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 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 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
Credit 5760 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 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

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

- D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
 Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit 1335 Expenditure Transfers Receivable
 Credit 5750 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 4350 Canceled Authority
 Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

Debit 2960 Accounts Payable From Canceled Appropriations
 Credit 6800 Future Funded Expenses

- D146 To record an accrual of downward reestimate for loan subsidies in the program fund.
Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
 Credit 6800 Future Funded Expenses

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

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

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

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 2180 Loan Guarantee Liability

Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.

Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

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

Budgetary Entry

None

Proprietary Entry

Debit 5776 Nonbudgetary Financing Sources Transferred Out

Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

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

- D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

- D304 To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Credit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

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

- D306 To record a prior-period adjustment that reduces the value of a prior-year asset.
Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, debit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
 Debit 1329 Allowance for Loss on Taxes Receivable
 Debit 1345 Allowance for Loss on Interest Receivable - Loans
 Debit 1346 Allowance for Loss on Interest Receivable - Investments
 Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
 Debit 1348 Allowance for Loss on Interest Receivable - Taxes
 Debit 1359 Allowance for Loss on Loans Receivable
 Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
 Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
 Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
 Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
 Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
 Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
 Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
 Debit 1399 Allowance for Subsidy
 Debit 1519 Operating Materials and Supplies - Allowance
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1559 Foreclosed Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

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Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections
Credit 1120 Imprest Funds
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1193 International Monetary Fund Assets - Reserve Position
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1410 Advances and Prepayments
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process

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Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1532 Seized Cash Deposited
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1923 Contingent Receivable for Capital Transfers
Credit 1925 Capital Transfers Receivable
Credit 1990 Other Assets

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

- D308 To record a prior-period adjustment that reduces the value of a liability.
Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, credit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders - obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
 Debit 2120 Disbursements in Transit
 Debit 2130 Contract Holdbacks
 Debit 2140 Accrued Interest Payable - Not Otherwise Classified
 Debit 2141 Accrued Interest Payable - Debt
 Debit 2150 Payable for Transfers of Currently Invested Balances
 Debit 2155 Expenditure Transfers Payable
 Debit 2160 Entitlement Benefits Due and Payable
 Debit 2170 Subsidy Payable to the Financing Account
 Debit 2180 Loan Guarantee Liability
 Debit 2190 Other Liabilities With Related Budgetary Obligations
 Debit 2191 Employee Health Care Liability Incurred but Not Reported
 Debit 2210 Accrued Funded Payroll and Leave
 Debit 2211 Withholdings Payable
 Debit 2213 Employer Contributions and Payroll Taxes Payable
 Debit 2215 Other Post Employment Benefits Due and Payable
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries
 Debit 2217 Benefit Premiums Payable to Carriers
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
 Debit 2220 Unfunded Leave
 Debit 2225 Unfunded FECA Liability
 Debit 2290 Other Unfunded Employment Related Liability
 Debit 2310 Liability for Advances and Prepayments
 Debit 2320 Other Deferred Revenue
 Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
 Debit 2510 Principal Payable to the Bureau of the Public Debt

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

Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2540 Participation Certificates
Debit 2590 Other Debt
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
 Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

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

D310 To record a prior-period adjustment that increases the value of a prior-year asset.
Comment: If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1110 Undeposited Collections
 Debit 1120 Imprest Funds
 Debit 1130 Funds Held by the Public
 Debit 1190 Other Cash
 Debit 1193 International Monetary Fund Assets - Reserve Position
 Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
 Debit 1195 Other Monetary Assets
 Debit 1200 Foreign Currency
 Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1325 Taxes Receivable
 Debit 1330 Receivable for Transfers of Currently Invested Balances
 Debit 1335 Expenditure Transfers Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1350 Loans Receivable
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Debit 1380 Loans Receivable - Troubled Assets Relief Program
 Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
 Debit 1410 Advances and Prepayments
 Debit 1511 Operating Materials and Supplies Held for Use

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

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1532 Seized Cash Deposited
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1923 Contingent Receivable for Capital Transfers
Debit 1925 Capital Transfers Receivable
Debit 1990 Other Assets

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Account Transactions**

Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

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

- D312 To record a prior-period adjustment that increases the value of a prior-year liability.
Comment: If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

- Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Credit 2110 Accounts Payable
 Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise
 Credit 2120 Disbursements in Transit
 Credit 2130 Contract Holdbacks
 Credit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 2141 Accrued Interest Payable - Debt
 Credit 2150 Payable for Transfers of Currently Invested Balances
 Credit 2155 Expenditure Transfers Payable
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2170 Subsidy Payable to the Financing Account
 Credit 2180 Loan Guarantee Liability
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable
 Credit 2215 Other Post Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
 Credit 2220 Unfunded Leave
 Credit 2225 Unfunded FECA Liability
 Credit 2290 Other Unfunded Employment Related Liability

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Credit 2310 Liability for Advances and Prepayments
Credit 2320 Other Deferred Revenue
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2540 Participation Certificates
Credit 2590 Other Debt
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

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

D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).

Comment: For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents

Debit 5659 Contra Forfeiture Revenue - Forfeitures of Property

Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified

Debit 5831 Contra Revenue for Taxes - Individual

Debit 5832 Contra Revenue for Taxes - Corporate

Debit 5833 Contra Revenue for Taxes - Unemployment

Debit 5834 Contra Revenue for Taxes - Excise

Debit 5835 Contra Revenue for Taxes - Estate and Gift

Debit 5836 Contra Revenue for Taxes - Customs

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

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

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Comment: This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1345 Allowance for Loss on Interest Receivable - Loans

Credit 1346 Allowance for Loss on Interest Receivable - Investments

Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Credit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1359 Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties and fines receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans

Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes

Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Credit 1361 Penalties and Fines Receivable - Loans

Credit 1363 Penalties and Fines Receivable - Taxes

D407 To record the writeoff of administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans

Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

Credit 1370 Administrative Fees Receivable - Not Otherwise Classified

Credit 1371 Administrative Fees Receivable - Loans

Credit 1373 Administrative Fees Receivable - Taxes

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

D408 To record the writeoff of accounts receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.

Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 1329 Allowance for Loss on Taxes Receivable
Credit 1325 Taxes Receivable

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

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

D413 To writeoff loans receivable related to Troubled Assets Relief Program.

Budgetary Entry

None

Proprietary Entry

Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1380 Loans Receivable - Troubled Assets Relief Program

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the writeoff of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1345 Allowance for Loss on Interest Receivable - Loans

Debit 1346 Allowance for Loss on Interest Receivable - Investments

Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Debit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1340 Interest Receivable - Not Otherwise Classified

Credit 1341 Interest Receivable - Loans

Credit 1342 Interest Receivable - Investments

Credit 1343 Interest Receivable - Taxes

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

D418 To record the writeoff of assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1890 Other General Property, Plant, and Equipment

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

D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.

Comment: Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.

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

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1345 Allowance for Loss on Interest Receivable - Loans

Credit 1346 Allowance for Loss on Interest Receivable - Investments

Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Credit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans

Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes

Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans

Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

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

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

Reference: For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability

Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

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

- D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote. **Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote. **Reference:** For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

Budgetary Entry

None

Proprietary Entry

- Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
- Debit 5318 Contra Revenue for Interest Revenue - Investments
- Debit 5319 Contra Revenue for Interest Revenue - Other
- Debit 5324 Contra Revenue for Penalties and Fines
- Debit 5329 Contra Revenue for Administrative Fees
- Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
- Debit 5831 Contra Revenue for Taxes - Individual
- Debit 5832 Contra Revenue for Taxes - Corporate
- Debit 5833 Contra Revenue for Taxes - Unemployment
- Debit 5834 Contra Revenue for Taxes - Excise
- Debit 5835 Contra Revenue for Taxes - Estate and Gift
- Debit 5836 Contra Revenue for Taxes - Customs
- Debit 5909 Contra Revenue for Other Revenue
- Credit 1319 Allowance for Loss on Accounts Receivable
- Credit 1329 Allowance for Loss on Taxes Receivable
- Credit 1345 Allowance for Loss on Interest Receivable - Loans
- Credit 1346 Allowance for Loss on Interest Receivable - Investments
- Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
- Credit 1348 Allowance for Loss on Interest Receivable - Taxes
- Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
- Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
- Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
- Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
- Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
- Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
- Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

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

D426 To record an adjustment to loans receivable based on acquired collateral property.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1551 Foreclosed Property
 Credit 1341 Interest Receivable - Loans
 Credit 1350 Loans Receivable
 Credit 1559 Foreclosed Property - Allowance
 Credit 2910 Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1523 Inventory Held for Repair
 Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods

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

Budgetary Entry

None

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1541 Forfeited Property Held for Sale
 Credit 1542 Forfeited Property Held for Donation or Use

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 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 2995 Estimated Cleanup Cost Liability

Credit 1749 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 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5324 Contra Revenue for Penalties and Fines

Debit 5329 Contra Revenue for Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5909 Contra Revenue for Other Revenue

Credit 1010 Fund Balance With Treasury

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

- D438 To record a refund of trust or special fund receipts that was received in a prior-year.
Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4114 Appropriated Trust or Special Fund Receipts

Proprietary Entry

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1010 Fund Balance With Treasury

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

D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

Comment: Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4-- Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit 1120 Imprest Funds

Debit 1125 U.S. Debit Card Funds

Credit 1010 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 1651 Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise

Debit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise

Debit 1661 Market Adjustment - Beneficial Interest in Trust

Credit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise

Credit 5923 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 1010 Fund Balance With Treasury

Credit 1120 Imprest Funds

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

D506 To record the classification of amounts from nonfiduciary deposit funds and clearing accounts to appropriate 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 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

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

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

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

Budgetary Entry

None

Proprietary Entry

Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

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

Budgetary Entry

None

Proprietary Entry

Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

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

- D514 To record the reclassification of expenses to "in-process type" asset accounts.
Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
 Credit 6600 Applied Overhead
 Credit 6610 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 1526 Inventory - Work-in-Process
 Credit 1525 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 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1559 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 1527 Inventory - Finished Goods
 Credit 1526 Inventory - Work-in-Process

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

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
Comment: Reverse entry when assets become saleable.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1522 Inventory Held in Reserve for Future Sale
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 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 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 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 1523 Inventory Held for Repair
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods

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

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.
Comment: Also post USSGL TC-D530.

Budgetary Entry

None

Proprietary Entry

Debit 1514 Operating Materials and Supplies Held for Repair
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.
Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 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 1511 Operating Materials and Supplies Held for Use
Credit 1514 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 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

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

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 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 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 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 1523 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 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
 Credit 1527 Inventory - Finished Goods

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

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 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
 Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
 Credit 1511 Operating Materials and Supplies Held for Use

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
Comment: Reverse this entry when ready to use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1511 Operating Materials and Supplies Held for Use

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

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 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 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 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 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 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

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

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 1572 Stockpile Materials Held for Sale
Credit 1571 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 1541 Forfeited Property Held for Sale
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Credit 5650 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 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 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 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

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

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 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 5650 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 1750 Equipment
 Credit 1542 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 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 2990 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 7290 Other Losses
 Credit 1569 Commodities - Allowance

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

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

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D570 To record inventory that has been found and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
Credit 7190 Other Gains

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 7290 Other Losses
Credit 1200 Foreign Currency

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

D573 To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.

Comment: This account captures Exchange Stabilization Fund revaluation activity.

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund

Proprietary Entry

Debit 7290 Other Losses

Credit 1200 Foreign Currency

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 1200 Foreign Currency

Credit 7190 Other Gains

D575 To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.

Comment: This account captures Exchange Stabilization Fund revaluation activity.

Budgetary Entry

Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1200 Foreign Currency

Credit 7190 Other Gains

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

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

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

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1200 Foreign Currency

Credit 1310 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 1200 Foreign Currency

Debit 1310 Accounts Receivable

Credit 7190 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 1200 Foreign Currency

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 5921 Valuation Change in Investments - Exchange Stabilization Fund

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

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D581 To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
Reference: USSGL implementation guidance; Capital Transfers

Budgetary Entry

None

Proprietary Entry

Debit 1925 Capital Transfers Receivable
Credit 1923 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 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide**Budgetary Entry**

None

Proprietary Entry

Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

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

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position

Credit 5994 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 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified

Debit 5821 Tax Revenue Accrual Adjustment - Individual

Debit 5822 Tax Revenue Accrual Adjustment - Corporate

Debit 5823 Tax Revenue Accrual Adjustment - Unemployment

Debit 5824 Tax Revenue Accrual Adjustment - Excise

Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift

Debit 5826 Tax Revenue Accrual Adjustment - Customs

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5801 Tax Revenue Collected - Individual

Credit 5802 Tax Revenue Collected - Corporate

Credit 5803 Tax Revenue Collected - Unemployment

Credit 5804 Tax Revenue Collected - Excise

Credit 5805 Tax Revenue Collected - Estate and Gift

Credit 5806 Tax Revenue Collected - Customs

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

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) 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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1532 Seized Cash Deposited

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 1531 Seized Monetary Instruments

Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 7280 Unrealized Losses

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 7180 Unrealized Gains

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

D590 To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 7280 Unrealized Losses

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 7180 Unrealized Gains

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

**E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion**

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
 Credit 2213 Employer Contributions and Payroll Taxes Payable

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

E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2215 Other Post Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 2190 Other Liabilities With Related Budgetary Obligations

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

- E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid
- Proprietary Entry**
 Debit 1529 Inventory - Allowance
 Credit 2110 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 6500 Cost of Goods Sold
 Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6710 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 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization, and Depletion

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

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.

Comment: See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 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 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

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 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

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

- E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
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 Public Debt see USSGL TC-E113 for special or non-revolving trust funds; or see USSGL TC-E119 for trust revolving funds.

Budgetary Entry

None

Proprietary Entry

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 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 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Credit 5313 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 Public Debt in a trust revolving fund.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

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

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 6710 Depreciation, Amortization, and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvements

Credit 1839 Accumulated Amortization on Internal-Use Software

Credit 1849 Allowance for Depletion

Credit 1899 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 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt
Securities

Credit 5310 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 6340 Interest Expense Accrued on the Liability for Loan Guarantees

Credit 2180 Loan Guarantee Liability

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

- E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8101 Partial or Early Cancellation of Authority
Credit 8102 Offset for Partial or Early Cancellation of Authority

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

**E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above**

E402 To record the imputed costs and related imputed financing sources.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

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

E408 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A714 and C186.

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

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D534 for direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.

Comment: See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

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

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1571 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 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance

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

**E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Transfers Without Budgetary Impact**

- E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1890 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 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 1542 Forfeited Property Held for Donation or Use

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

E506 To record a commodity transferred to another Federal agency.

Comment: Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

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

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E510, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
 Debit 1329 Allowance for Loss on Taxes Receivable
 Debit 1345 Allowance for Loss on Interest Receivable - Loans
 Debit 1346 Allowance for Loss on Interest Receivable - Investments
 Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
 Debit 1348 Allowance for Loss on Interest Receivable - Taxes
 Debit 1359 Allowance for Loss on Loans Receivable
 Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
 Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
 Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
 Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
 Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
 Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
 Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
 Debit 1399 Allowance for Subsidy
 Debit 5776 Nonbudgetary Financing Sources Transferred Out
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1325 Taxes Receivable
 Credit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 1335 Expenditure Transfers Receivable
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 1350 Loans Receivable
 Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1361 Penalties and Fines Receivable - Loans
 Credit 1363 Penalties and Fines Receivable - Taxes
 Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Credit 1371 Administrative Fees Receivable - Loans
 Credit 1373 Administrative Fees Receivable - Taxes
 Credit 1380 Loans Receivable - Troubled Assets Relief Program
 Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

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

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1010 Fund Balance With Treasury

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

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal-Use Software

Debit 1849 Allowance for Depletion

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Credit 1514 Operating Materials and Supplies Held for Repair

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1531 Seized Monetary Instruments

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

Credit 1551 Foreclosed Property

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

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

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

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

E512 To record the transfer-out of investments to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1690 Other Investments

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

- E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E508, E510, and E512.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
 Debit 2155 Expenditure Transfers Payable
 Debit 2170 Subsidy Payable to the Financing Account
 Debit 2180 Loan Guarantee Liability
 Debit 2220 Unfunded Leave
 Debit 2225 Unfunded FECA Liability
 Debit 2290 Other Unfunded Employment Related Liability
 Debit 2310 Liability for Advances and Prepayments
 Debit 2510 Principal Payable to the Bureau of the Public Debt
 Debit 2520 Principal Payable to the Federal Financing Bank
 Debit 2610 Actuarial Pension Liability
 Debit 2620 Actuarial Health Insurance Liability
 Debit 2630 Actuarial Life Insurance Liability
 Debit 2650 Actuarial FECA Liability
 Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
 Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
 Debit 2690 Other Actuarial Liabilities
 Debit 2910 Prior Liens Outstanding on Acquired Collateral
 Debit 2920 Contingent Liabilities
 Debit 2923 Contingent Liability for Capital Transfers
 Debit 2940 Capital Lease Liability
 Debit 2960 Accounts Payable From Canceled Appropriations
 Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
 Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Debit 2995 Estimated Cleanup Cost Liability
 Credit 5730 Financing Sources Transferred Out Without Reimbursement

- E516 To record a capital transfer receivable to a Treasury general fund receipt account.

Comment: Also post USSGL TC-C405**Reference:** USSGL implementation guidance; Capital Transfers.**Budgetary Entry**

None

Proprietary Entry

Debit 1923 Contingent Receivable for Capital Transfers
 Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

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

- 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 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 7110 Gains on Disposition of Assets - Other

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

- E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
Comment: Refer to USSGL TCs-E606, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1325 Taxes Receivable
 Debit 1330 Receivable for Transfers of Currently Invested Balances
 Debit 1335 Expenditure Transfers Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1350 Loans Receivable
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Debit 1380 Loans Receivable - Troubled Assets Relief Program
 Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1329 Allowance for Loss on Taxes Receivable
 Credit 1345 Allowance for Loss on Interest Receivable - Loans
 Credit 1346 Allowance for Loss on Interest Receivable - Investments
 Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
 Credit 1348 Allowance for Loss on Interest Receivable - Taxes
 Credit 1359 Allowance for Loss on Loans Receivable
 Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
 Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
 Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
 Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
 Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
 Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
 Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
 Credit 1399 Allowance for Subsidy
 Credit 5775 Nonbudgetary Financing Sources Transferred In

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

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Debit 1514 Operating Materials and Supplies Held for Repair
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1523 Inventory Held for Repair
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1531 Seized Monetary Instruments
 Debit 1541 Forfeited Property Held for Sale
 Debit 1542 Forfeited Property Held for Donation or Use
 Debit 1551 Foreclosed Property
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Credit 1519 Operating Materials and Supplies - Allowance
 Credit 1529 Inventory - Allowance
 Credit 1549 Forfeited Property - Allowance
 Credit 1559 Foreclosed Property - Allowance

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

Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

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

E608 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1690 Other Investments

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 5720 Financing Sources Transferred In Without Reimbursement

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

E610 To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E608.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 5720 Financing Sources Transferred In Without Reimbursement

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

Credit 2510 Principal Payable to the Bureau of the Public Debt

Credit 2520 Principal Payable to the Federal Financing Bank

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2650 Actuarial FECA Liability

Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs

Credit 2690 Other Actuarial Liabilities

Credit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 2920 Contingent Liabilities

Credit 2923 Contingent Liability for Capital Transfers

Credit 2940 Capital Lease Liability

Credit 2960 Accounts Payable From Canceled Appropriations

Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

Credit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2995 Estimated Cleanup Cost Liability

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

F100 - F299 YEAREND - Preclosing Entries

- F104 To record adjustments for anticipated nonexpenditure transfers not realized.
Comment: Balances in anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4165 Allocations of Authority - Anticipated From Invested Balances
 Credit 4180 Anticipated Transfers - Prior-Year Balances
 Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

None

- F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.
Reference: USSGL implementation guidance; FACTS II Indefinite No-Year

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury

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

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4391 Adjustments to Indefinite No-Year Authority
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3101 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 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4111 Debt Liquidation Appropriations
 Credit 4118 Reestimated Loan Subsidy Appropriation
 Credit 4119 Other Appropriations Realized

Proprietary Entry

Debit 3101 Unexpended Appropriations - Appropriations Received
 Credit 1010 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 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

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

- F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

- F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
Comment: Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- F112 To record adjustments for anticipated resources not realized.
Comment: Balances in anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
Debit 4141 Current-Year Borrowing Authority Realized
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4032 Estimated Indefinite Contract Authority
Credit 4042 Estimated Indefinite Borrowing Authority
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

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

- F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
 Credit 4133 Decreases to Indefinite Contract Authority
 Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry

None

- F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
 Debit 4044 Anticipated Reductions to Borrowing Authority
 Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
 Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources
 Debit 4070 Anticipated Collections From Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4210 Anticipated Reimbursements and Other Income
 Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

F118 To record adjustments for reductions to resources in excess of those anticipated.

Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4034 Anticipated Adjustments to Contract Authority

Credit 4044 Anticipated Reductions to Borrowing Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Proprietary Entry

None

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 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 4650 if the authority is expired.

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4356 Cancellation of Appropriation From Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

- F122 To record the cancellation of authority not previously expired and to withdraw funds.
Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

- F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

Comment: Use USSGL account 4650 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 4126 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry

None

- F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.

Comment: See USSGL TC-C142 and TC-C147 for the original transaction.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 1010 Fund Balance With Treasury

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

- F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
Comment: See USSGL TC-C437 for the original transaction.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
 Credit 7500 Distribution of Income - Dividend

- F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
 Credit 4450 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 4450 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 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
 Credit 4450 Unapportioned Authority
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 6100 Operating Expenses/Program Costs

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

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 6800 Future Funded Expenses

Credit 2960 Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

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

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.

Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 1618 Market Adjustment - Investments

Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

Comment: Unrealized holding gains and losses are included in earnings.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 7280 Unrealized Losses

Credit 1618 Market Adjustment - Investments

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 4650 Allotments - Expired Authority

Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 5200 Revenue From Services Provided

Debit 5900 Other Revenue

Credit 1310 Accounts Receivable

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

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 4650 Allotments - Expired Authority

Credit 4355 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

F300 - F499 YEAREND - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8102 Offset for Partial or Early Cancellation of Authority

Credit 8101 Partial or Early Cancellation of Authority

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

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
 Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
 Debit 4146 Actual Repayments of Debt, Current-Year Authority
 Debit 4147 Actual Repayments of Debt, Prior-Year Balances
 Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
 Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
 Debit 4201 Total Actual Resources - Collected
 Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables
 Debit 4355 Cancellation of Appropriation From Unavailable Receipts
 Debit 4356 Cancellation of Appropriation From Invested Balances
 Debit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities
 Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
 Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
 Debit 4390 Reappropriations - Transfers-Out
 Debit 4391 Adjustments to Indefinite No-Year Authority
 Debit 4392 Permanent Reduction - New Budget Authority
 Debit 4393 Permanent Reduction - Prior-Year Balances
 Credit 4111 Debt Liquidation Appropriations
 Credit 4112 Liquidation of Deficiency - Appropriations
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4115 Loan Subsidy Appropriation
 Credit 4117 Loan Administrative Expense Appropriation
 Credit 4118 Reestimated Loan Subsidy Appropriation
 Credit 4119 Other Appropriations Realized
 Credit 4125 Loan Modification Adjustment Transfer Appropriation
 Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
 Credit 4138 Appropriation To Liquidate Contract Authority
 Credit 4148 Resources Realized From Borrowing Authority
 Credit 4150 Reappropriations - Transfers-In
 Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances
 Credit 4170 Transfers - Current-Year Authority
 Credit 4173 Nonallocation Transfers of Invested Balances - Transferred
 Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
 Credit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4190 Transfers - Prior-Year Balances
 Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
 Credit 4192 Balance Transfers - Unexpired to Expired
 Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
 Credit 4195 Transfer of Obligated Balances
 Credit 4201 Total Actual Resources - Collected
 Credit 4212 Liquidation of Deficiency - Offsetting Collections
 Credit 4252 Reimbursements and Other Income Earned - Collected
 Credit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
 Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

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

Credit 4260 Actual Collections of "governmental-type" Fees
 Credit 4261 Actual Collections of Business-Type Fees
 Credit 4262 Actual Collections of Loan Principal
 Credit 4263 Actual Collections of Loan Interest
 Credit 4264 Actual Collections of Rent
 Credit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Credit 4271 Actual Program Fund Subsidy Collected
 Credit 4273 Interest Collected From Treasury
 Credit 4275 Actual Collections From Liquidating Fund
 Credit 4276 Actual Collections From Financing Fund
 Credit 4277 Other Actual Collections - Federal
 Credit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Proprietary Entry

None

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 4132 Substitution of Contract Authority
 Debit 4133 Decreases to Indefinite Contract Authority
 Debit 4134 Contract Authority Withdrawn
 Debit 4135 Contract Authority Liquidated
 Debit 4139 Contract Authority Carried Forward
 Debit 4392 Permanent Reduction - New Budget Authority
 Debit 4393 Permanent Reduction - Prior-Year Balances
 Credit 4131 Current-Year Contract Authority Realized
 Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

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

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit 4140 Substitution of Borrowing Authority
 Debit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized
 Debit 4144 Borrowing Authority Withdrawn
 Debit 4145 Borrowing Authority Converted to Cash
 Debit 4149 Borrowing Authority Carried Forward
 Debit 4392 Permanent Reduction - New Budget Authority
 Debit 4393 Permanent Reduction - Prior-Year Balances
 Credit 4141 Current-Year Borrowing Authority Realized
 Credit 4149 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 4420 Unapportioned Authority - Pending Rescission
 Debit 4430 Unapportioned Authority - OMB Deferral
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4630 Funds Not Available for Commitment/Obligation
 Debit 4700 Commitments - Programs Subject to Apportionment
 Credit 4450 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 4720 Commitments - Programs Exempt From Apportionment
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
 Debit 4430 Unapportioned Authority - OMB Deferral
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4630 Funds Not Available for Commitment/Obligation
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
 Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F318 for authority from offsetting collections.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
 Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

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

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.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 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 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Credit 4902 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 4902 Delivered Orders - Obligations, Paid

Credit 4972 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 4931 Delivered Orders - Obligations Transferred, Unpaid

Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

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 4901 Delivered Orders - Obligations, Unpaid
Credit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4971 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.

Reference: None

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4802 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 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4872 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 4831 Undelivered Orders - Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

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 4801 Undelivered Orders - Obligations, Unpaid
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4871 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 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations
 Debit 5100 Revenue From Goods Sold
 Debit 5200 Revenue From Services Provided
 Debit 5310 Interest Revenue - Other
 Debit 5311 Interest Revenue - Investments
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Debit 5313 Interest Revenue - Subsidy Amortization
 Debit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
 Debit 5320 Penalties and Fines Revenue
 Debit 5325 Administrative Fees Revenue
 Debit 5400 Benefit Program Revenue
 Debit 5500 Insurance and Guarantee Premium Revenue
 Debit 5600 Donated Revenue - Financial Resources
 Debit 5610 Donated Revenue - Nonfinancial Resources
 Debit 5640 Forfeiture Revenue - Cash and Cash Equivalents
 Debit 5650 Forfeiture Revenue - Forfeitures of Property
 Debit 5700 Expended Appropriations
 Debit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 5720 Financing Sources Transferred In Without Reimbursement
 Debit 5740 Appropriated Earmarked Receipts Transferred In
 Debit 5750 Expenditure Financing Sources - Transfers-In
 Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
 Debit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
 Debit 5775 Nonbudgetary Financing Sources Transferred In
 Debit 5780 Imputed Financing Sources
 Debit 5790 Other Financing Sources
 Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
 Debit 5795 Seigniorage
 Debit 5800 Tax Revenue Collected - Not Otherwise Classified
 Debit 5801 Tax Revenue Collected - Individual
 Debit 5802 Tax Revenue Collected - Corporate
 Debit 5803 Tax Revenue Collected - Unemployment
 Debit 5804 Tax Revenue Collected - Excise
 Debit 5805 Tax Revenue Collected - Estate and Gift
 Debit 5806 Tax Revenue Collected - Customs
 Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Debit 5821 Tax Revenue Accrual Adjustment - Individual
 Debit 5822 Tax Revenue Accrual Adjustment - Corporate

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

Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Debit 5824 Tax Revenue Accrual Adjustment - Excise
 Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Debit 5826 Tax Revenue Accrual Adjustment - Customs
 Debit 5900 Other Revenue
 Debit 5921 Valuation Change in Investments - Exchange Stabilization Fund
 Debit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise
 Debit 5923 Valuation Change in Investments - Beneficial Interest in Trust
 Debit 5997 Financing Sources Transferred In From Custodial Statement Collections
 Debit 6190 Contra Bad Debt Expense - Incurred for Others
 Debit 6199 Adjustment to Subsidy Expense
 Debit 6600 Applied Overhead
 Debit 6610 Cost Capitalization Offset
 Credit 3310 Cumulative Results of Operations
 Credit 5109 Contra Revenue for Goods Sold
 Credit 5209 Contra Revenue for Services Provided
 Credit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
 Credit 5318 Contra Revenue for Interest Revenue - Investments
 Credit 5319 Contra Revenue for Interest Revenue - Other
 Credit 5324 Contra Revenue for Penalties and Fines
 Credit 5329 Contra Revenue for Administrative Fees
 Credit 5409 Contra Revenue for Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents
 Credit 5659 Contra Forfeiture Revenue - Forfeitures of Property
 Credit 5730 Financing Sources Transferred Out Without Reimbursement
 Credit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
 Credit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
 Credit 5776 Nonbudgetary Financing Sources Transferred Out
 Credit 5792 Financing Sources To Be Transferred Out - Contingent Liability
 Credit 5830 Contra Revenue for Taxes - Not Otherwise Classified
 Credit 5831 Contra Revenue for Taxes - Individual
 Credit 5832 Contra Revenue for Taxes - Corporate
 Credit 5833 Contra Revenue for Taxes - Unemployment
 Credit 5834 Contra Revenue for Taxes - Excise
 Credit 5835 Contra Revenue for Taxes - Estate and Gift
 Credit 5836 Contra Revenue for Taxes - Customs
 Credit 5890 Tax Revenue Refunds - Not Otherwise Classified
 Credit 5891 Tax Revenue Refunds - Individual
 Credit 5892 Tax Revenue Refunds - Corporate
 Credit 5893 Tax Revenue Refunds - Unemployment
 Credit 5894 Tax Revenue Refunds - Excise

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

Credit 5895 Tax Revenue Refunds - Estate and Gift
 Credit 5896 Tax Revenue Refunds - Customs
 Credit 5909 Contra Revenue for Other Revenue
 Credit 5990 Collections for Others - Statement of Custodial Activity
 Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
 Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
 Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
 Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General
 Fund of the Treasury
 Credit 6100 Operating Expenses/Program Costs
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal
 Financing Bank
 Credit 6320 Interest Expenses on Securities
 Credit 6330 Other Interest Expenses
 Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
 Credit 6400 Benefit Expense
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization, and Depletion
 Credit 6720 Bad Debt Expense
 Credit 6730 Imputed Costs
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget
 Authority (Unobligated)
 Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets - Other
 Debit 7111 Gains on Disposition of Investments
 Debit 7112 Gains on Disposition of Borrowings
 Debit 7180 Unrealized Gains
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Debit 7600 Changes in Actuarial Liability
 Credit 3310 Cumulative Results of Operations

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

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Credit 7210 Losses on Disposition of Assets - Other

Credit 7211 Losses on Disposition of Investments

Credit 7212 Losses on Disposition of Borrowings

Credit 7280 Unrealized Losses

Credit 7290 Other Losses

Credit 7300 Extraordinary Items

Credit 7400 Prior-Period Adjustments Due to Corrections of Errors

Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 7405 Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

Credit 7500 Distribution of Income - Dividend

Credit 7600 Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations - Cumulative

Debit 3101 Unexpended Appropriations - Appropriations Received

Debit 3102 Unexpended Appropriations - Transfers-In

Debit 3106 Unexpended Appropriations - Adjustments

Credit 3100 Unexpended Appropriations - Cumulative

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 3105 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years
Preceding the Prior Year

Credit 3107 Unexpended Appropriations - Used

Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting
Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Comment: Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

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

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.
Comment: Prior-year balance of unused authority.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lender
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry

Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 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 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

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

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 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 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 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations
Temp. Precluded From Obligation

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry

Debit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for
Obligation Upon Collection

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

None

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

F360 To reclassify a temporary reduction/cancellation at yearend.
Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
Reduction/Cancellation

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested
Balances - Temporary Reduction

Proprietary Entry

None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances -
Temporary Reduction

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

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

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

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

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary
Reduction

Proprietary Entry

None

F368 To reclassify a reduction recorded in an 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 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
Reduction/Cancellation

Credit 4384 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 4121 if previously recorded as a debit in conjunction with USSGL TC-A519.

Record USSGL account 4384 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 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Credit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

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

- F370 To record the closing of memorandum accounts for purchases.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry

Debit 8801 Offset for Purchases of Assets
 Credit 8802 Purchases of Property, Plant, and Equipment
 Credit 8803 Purchases of Inventory and Related Property
 Credit 8804 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 4199 Transfer of Expired Expenditure Transfers - Receivable
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

- F374 To record the closing of USSGL account 4081 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 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
 Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

None

- F376 To record the closing of USSGL account 4082 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 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

None

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

F378 To record the closing of USSGL account 4083 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 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

None

F380 To record the closing of USSGL account 4230 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 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F382 To record the closing of USSGL account 4231 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 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

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

F386 To record the closing of USSGL account 4233 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 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

None

F388 To record the closing of USSGL account 4234 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 4234 Other Federal Receivables - Transferred
Credit 4287 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 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

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

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

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding

Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Credit 8050 Guaranteed Loan Principal Outstanding

**U.S. Government Standard General Ledger
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G120 To record activity for current-year purchases of property, plant, and equipment.

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

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

Memorandum Entry

Debit 8802 Purchases of Property, Plant, and Equipment

Credit 8801 Offset for Purchases of Assets

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

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

Memorandum Entry

Debit 8803 Purchases of Inventory and Related Property

Credit 8801 Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).

Comment: USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

Memorandum Entry

Debit 8804 Purchases of Assets - Other

Credit 8801 Offset for Purchases of Assets

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

H100 - H799

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 1010 Fund Balance With Treasury

Debit 1130 Funds Held by the Public

Debit 1190 Other Cash

Debit 1193 International Monetary Fund Assets - Reserve Position

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Debit 1195 Other Monetary Assets

Debit 1200 Foreign Currency

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Debit 1342 Interest Receivable - Investments

Debit 1343 Interest Receivable - Taxes

Debit 1350 Loans Receivable

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Debit 1361 Penalties and Fines Receivable - Loans

Debit 1363 Penalties and Fines Receivable - Taxes

Debit 1370 Administrative Fees Receivable - Not Otherwise Classified

Debit 1371 Administrative Fees Receivable - Loans

Debit 1373 Administrative Fees Receivable - Taxes

Debit 1410 Advances and Prepayments

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger
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Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
 Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Credit 3410 Contributions to Fiduciary Net Assets

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

H200 To record equity withdrawals or distributions of fiduciary net assets.
Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.
Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets
 Credit 1010 Fund Balance With Treasury
 Credit 1130 Funds Held by the Public
 Credit 1190 Other Cash
 Credit 1193 International Monetary Fund Assets - Reserve Position
 Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
 Credit 1195 Other Monetary Assets
 Credit 1200 Foreign Currency
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 1350 Loans Receivable
 Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
 Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1361 Penalties and Fines Receivable - Loans
 Credit 1363 Penalties and Fines Receivable - Taxes
 Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Credit 1371 Administrative Fees Receivable - Loans
 Credit 1373 Administrative Fees Receivable - Taxes
 Credit 1410 Advances and Prepayments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1618 Market Adjustment - Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Credit 1690 Other Investments
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 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 3400 Fiduciary Net Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
 Credit 6320 Interest Expenses on Securities
 Credit 6330 Other Interest Expenses
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
 Credit 6900 Nonproduction Costs
 Credit 7210 Losses on Disposition of Assets - Other
 Credit 7211 Losses on Disposition of Investments
 Credit 7212 Losses on Disposition of Borrowings
 Credit 7280 Unrealized Losses
 Credit 7290 Other Losses
 Credit 7300 Extraordinary Items
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

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

- H301 To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No.31

Budgetary Entry

None

Proprietary Entry

Debit 5200 Revenue From Services Provided
 Debit 5310 Interest Revenue - Other
 Debit 5311 Interest Revenue - Investments
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Debit 5320 Penalties and Fines Revenue
 Debit 5325 Administrative Fees Revenue
 Debit 5400 Benefit Program Revenue
 Debit 5500 Insurance and Guarantee Premium Revenue
 Debit 5600 Donated Revenue - Financial Resources
 Debit 5610 Donated Revenue - Nonfinancial Resources
 Debit 5900 Other Revenue
 Debit 7110 Gains on Disposition of Assets - Other
 Debit 7111 Gains on Disposition of Investments
 Debit 7112 Gains on Disposition of Borrowings
 Debit 7180 Unrealized Gains
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Credit 3400 Fiduciary Net Assets
 Credit 5209 Contra Revenue for Services Provided
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
 Credit 5318 Contra Revenue for Interest Revenue - Investments
 Credit 5319 Contra Revenue for Interest Revenue - Other
 Credit 5324 Contra Revenue for Penalties and Fines
 Credit 5329 Contra Revenue for Administrative Fees
 Credit 5409 Contra Revenue for Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5909 Contra Revenue for Other Revenue

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

H310 To close equity contributions to fiduciary net assets.

Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3410 Contributions to Fiduciary Net Assets

Credit 3400 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 3400 Fiduciary Net Assets

Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

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

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A482	C130	C610	A112	A484	B114	C149 AP
A110	A492 R	C132	C612	A132	A486	B116	C151 AP
A133 AP	A502	C134	C614	A133	A488	B118	C153 AP
A155	A506	C136	C616	A134	A490	B119	C163
A156	A508	C137	C618	A136	A492	B120	C406
A170	A510	C138	C620	A146	A504	B121	C408
A171	A522	C139	C622	A169	A512	B122	C432
A175	A524	C140	C624	A180	A514	B124	C780
A181	A528	C141	C626	A183	A518	B124 AP	D122
A184	A530 R	C141 AP	C628	A185 AP	A526	B126	D126
A185	A531	C143	C630	A189	A530	B126 AP	D306
A186	A536	C145	C632	A210	A531 R	B128	D436
A188	A540	C149	C634	A404	A538	B128 AP	D438
A189 AP	A544	C151	C636	A406	A542	B129	D502
A195	A704	C152	C638	A412	A546	B130	D506
A198	A708	C153	C640	A414	A712	B131	E509
A199 AP	B123	C154	C646	A418 AP	B102	B136	F106
A202	B125	C155	C647	A430	B103	B138	F108
A212	B127	C158	C702	A432	B104	B150	F110
A408	B150 R	C172	C704	A434	B105	B160	F120
A410	B602	C176	C706	A440	B106	B160 AP	F121
A420	C103	C182	C708	A442	B107	B162	F122
A436	C106	C186	D108	A452	B108	B162 AP	F124
A438	C107	C188	D308 AP	A464	B109	B163	F128 AP
A444	C108	C190	D310	A466	B110	B163 AP	F146
A446	C109	C196	D502 R	A476	B112	B202	H200
A448	C112	C200	D504	A478	B113	B308	
A450	C114	C202	F107				
A460	C116	C204	F108 R				
A462	C117	C602	H100				
A472	C120	C604					
A474	C122	C606					
A480	C124	C608					

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

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

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

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY
UNDER A CONTINUING RESOLUTION

DEBIT	CREDIT
A196 AP A197	A198 A199 AP

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144 D310 C174 D556	C144 R D306 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D310 D502	D306 D504 D502 R

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

DEBIT	CREDIT
D502	B309 D502 R B606

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

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

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

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150	H100	D306	H200

ACCOUNT NUMBER AND TITLE: 1193 INTERNATIONAL MONETARY FUND
ASSETS - RESERVE POSITION

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1194 EXCHANGE STABILIZATION FUND
ASSETS - HOLDINGS OF SPECIAL
DRAWING RIGHTS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT			CREDIT		
B140	D310	D578	B142	D572	D579R
C192	D574	D579	C440	D573	H200
C194	D575	H100	D306	D576	

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

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

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON
ACCOUNTS RECEIVABLE

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

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

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT				CREDIT		
C416	D310	H100		A195	D306	H200
C420	E604			C109	E508	
C422	F144 AP					

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT				CREDIT		
C402	D310			C141 AP	D410	
C404 AP	E604			C143	E508	
C422				D306		

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

DEBIT				CREDIT		
D306	D410			D310	D424	
D402 R	E508			D402	E604	
				D404		

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A173	A416	A532	E604	A175	A422	A518	D306
A177	A516	D310		A181	A440	A519	E508
				A418 AP	A442	A524	F123 AP
				A420	A452	A536	

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

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS
RECEIVABLE

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

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE - NOT
OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B104AP	B160AP	C420	E604	A195	C140	C162	E508
B124AP	B162AP	C422	F144AP	A250	C141AP	C163	H200
B126AP	B163AP	C435	H100	A251	C143	D306	
B128AP	C402	C437AP		C109	C161	D416	
B129	C416	D310					

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B129	C402	C428	H100	A195	C141AP	C409	D416
B160AP	C416	C435		A250	C143	C444	D426
B162AP	C420	D310		A251	C161	C614	E508
B163AP	C422	E604		C109	C162	D306	H200
				C140	C163	D414	

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

ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE - INVESTMENTS

DEBIT			CREDIT		
B129	C402	C422	A195	C140	D416
B160 AP	C416	D310	A250	C141 AP	E508
B162 AP	C418	E604	A251	C143	H200
B163 AP	C420	H100	C109	D306	

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C140	D416
C416	D310		A250	C141 AP	E508
C420	E604		A251	C143	H200
			C109	D306	

ACCOUNT NUMBER AND TITLE: 1345 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	D426	D310	D424
D416	E508	D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

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ACCOUNT NUMBER AND TITLE: 1347 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - NOT
OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1348 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - TAXES

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

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

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST
RECEIVABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
C444	H100	C151	H200

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS
RECEIVABLE

DEBIT			CREDIT		
C180	D412		D310	E604	
D306	E508		D404		

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES AND FINES RECEIVABLE -
NOT OTHERWISE CLASSIFIED

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

ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE -
LOANS

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

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE -
TAXES

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

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1365 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES RECEIVABLE -
LOANS

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

ACCOUNT NUMBER AND TITLE: 1367 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES RECEIVABLE -
NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

ACCOUNT NUMBER AND TITLE: 1368 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES RECEIVABLE -
TAXES

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

ACCOUNT NUMBER AND TITLE: 1370 ADMINISTRATIVE FEES RECEIVABLE
- NOT OTHERWISE CLASSIFIED

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

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE
- LOANS

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

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE
- TAXES

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

ACCOUNT NUMBER AND TITLE: 1375 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES RECEIVABLE
- LOANS

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1377 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES RECEIVABLE
- NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

ACCOUNT NUMBER AND TITLE: 1378 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES RECEIVABLE
- TAXES

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

ACCOUNT NUMBER AND TITLE: 1380 LOANS RECEIVABLE - TROUBLED
ASSETS RELIEF PROGRAM

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

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1381 INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

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

ACCOUNT NUMBER AND TITLE: 1385 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

DEBIT		CREDIT	
D306	D415	C434	D424
D402R	E508	D310	E604
		D402	

ACCOUNT NUMBER AND TITLE: 1389 ALLOWANCE FOR SUBSIDY - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

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

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT			CREDIT		
C163	D414	E508	A202 AP	C109	C428
C612	D580		A204	C118	C438
D306	E118		B104 AP	C163	D310
			C103	C412	E604

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

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

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D107	D530	E602	B108 AP	C646	D306	D566
B406	D126	D544 R	E606	C132	C648	D308 AP	D568
B604	D134	D546		C134	D102	D418	E406
C164	D310	D566 R		C414	D108	D542	E510
D106	D526 AP	D570		C644	D110	D544	E602

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE

DEBIT			CREDIT		
B402	D107	D544	B108AP	D102	D308AP
B406	D126	E602	C132	D108	D544R
B604	D134	E606	C134	D110	D546
D106	D310		C414	D306	E510

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND
SUPPLIES - EXCESS, OBSOLETE, AND
UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526AP	E510

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND
SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D528R	D528	
C648	E510		

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR
RESALE

DEBIT				CREDIT			
B402	D106	D310	D566 R	C132	D110	D523	E408
B406	D107	D522 R	D570	C644	D306	D524	E510
B430	D126	D524 R	E602	C646	D308 AP	D534	E602
B604	D134	D540	E606	C648	D418	D540 R	
				D102	D428	D566	
				D108	D522	D568	

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR
FUTURE SALE

DEBIT			CREDIT		
B402	D107	D522	B108 AP	D102	D308 AP
B406	D126	E602	C132	D108	D428
B604	D134	E606	C134	D110	D522 R
D106	D310		C414	D306	E510

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

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

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

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE,
AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

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

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

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

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

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

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

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

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

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C174R	D588
D310		D306	E510
		D555	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
D310	D588	C170	D506
		D306	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR
SALE

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

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR
DONATION OR USE

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -
ALLOWANCE

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

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS

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

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

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

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

ACCOUNT NUMBER AND TITLE: **1571 STOCKPILE MATERIALS HELD IN
RESERVE**

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

ACCOUNT NUMBER AND TITLE: **1572 STOCKPILE MATERIALS HELD FOR
SALE**

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

ACCOUNT NUMBER AND TITLE: **1591 OTHER RELATED PROPERTY**

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

ACCOUNT NUMBER AND TITLE: **1599 OTHER RELATED PROPERTY -
ALLOWANCE**

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

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

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT		
B124	B128	E608	C120	C604	C620
B126	D310	H100	C122	C606	D306
			C124	C608	E512
			C602	C618	H200

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT	
C124	C618	H200	B128	E608
C606	D306		D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT		CREDIT		
B126	E608	C122	C620	H200
D310	H100	C602	D306	
		C604	E512	

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

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND
PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT		
C122	C620	E512	C124	C620R	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117R	
			C618	E512	

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -
INVESTMENTS

DEBIT		CREDIT	
D310	F136	D306	F138
E512	H100	E512	H200
E608		E608	

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT				CREDIT			
B124	B128	D310	E608	C120	C606	C751	D306
B126	B152	D579	H100	C122	C608	C752	D579R
				C124	C622	C753	E512
				C602	C624	C754	H200
				C604	C750	C755	

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

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT			CREDIT	
C124	C622	H200	B128	E608
C606	D306		D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT		CREDIT		
B126	E608	C122	C624	H200
D310	H100	C602	D306	
		C604	E512	

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT				CREDIT			
C122	C702	C708AP	E608	C124	C620R	D306	H200
C202	C702AP	D310	H100	C204	C622	E117R	
C602	C704	E117		C606	C706	E512	
C604	C704AP	E121		C608	C708	E608	
C624	C706AP	E512					

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

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B128	E608	C124	D306
D310	H100	C608	E512
		C618	H200

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO
COUPON BONDS ISSUED BY THE
BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	D306	B128	E608
C608	E512	D310	H100
C618	H200		

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON
U.S. TREASURY ZERO COUPON
BONDS ISSUED BY THE BUREAU OF
THE PUBLIC DEBT

DEBIT		CREDIT	
C124	E119	C608	D306
D310	E608	C618	E512
E113	H100	C620R	H200

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT		CREDIT	
D310	E512	D306	E608
D589	E608	E512	H200
D590	H100		

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT		CREDIT	
D306	E608	D310	E512
E512	H200	D589	E608
		D590	H100

ACCOUNT NUMBER AND TITLE: 1642 PREFERRED STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

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

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1643 ALLOWANCE FOR SUBSIDY -
PREFERRED STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1644 COMMON STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

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

ACCOUNT NUMBER AND TITLE: 1645 ALLOWANCE FOR SUBSIDY -
COMMON STOCK ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1646 DISCOUNT ON SECURITIES
ACCOUNTED FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

DEBIT	CREDIT
C204 C708 C706	B163

ACCOUNT NUMBER AND TITLE: 1647 PREMIUM ON SECURITIES
ACCOUNTED FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

DEBIT	CREDIT
B162	C202 C704 C702

ACCOUNT NUMBER AND TITLE: 1650 PREFERRED STOCK IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
B200	C609

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1651 MARKET ADJUSTMENT - PREFERRED
STOCK IN FEDERAL GOVERNMENT
SPONSORED ENTERPRISE

DEBIT	CREDIT
D503	C609

ACCOUNT NUMBER AND TITLE: 1652 COMMON STOCK WARRANTS IN
FEDERAL GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
B200	C609

ACCOUNT NUMBER AND TITLE: 1653 MARKET ADJUSTMENT - COMMON
STOCK WARRANTS IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
D503	C609

ACCOUNT NUMBER AND TITLE: 1660 BENEFICIAL INTEREST IN TRUST

DEBIT	CREDIT
B200	

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ACCOUNT NUMBER AND TITLE: 1661 MARKET ADJUSTMENT - BENEFICIAL INTEREST IN TRUST

DEBIT	CREDIT
D503	

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT	CREDIT
D310 H100 E608	C618 D306 C622 E512 C624 H200

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT	CREDIT
B402 C164 D126 E606 B406 D106 D134 H100 B604 D107 D310	B108AP C644 D108 D418 C132 C646 D110 E502 C134 C648 D306 E510 C414 D102 D308AP H200

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT	CREDIT
B402 D106 D134 E606 B406 D107 D310 H100 B604 D126 D510	B108AP C644 D108 D418 C132 C646 D110 E502 C134 C648 D306 E510 C414 D102 D308AP H200

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

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	D510
B604	D126	D514		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308AP	H200

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

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON
BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND
FACILITIES

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON
OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT	
C644	D306	E510	D310	E120
C646	D418		D434	E606
C648	E502			

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

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT			
B402	D106	D310	H100	B108AP	C610	D306	E510
B406	D107	D510		C132	D102	D308AP	H200
B604	D126	D560		C134	D108	D418	
C164	D134	E606		C414	D110	E502	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT		CREDIT	
C610	E502	D310	E606
D306	E510	E120	
D418			

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
B438	D310	E606	H100	B108AP	C610	D306	H200
				C132	C644	D308AP	
				C134	C648	D418	
				C414	D108	E510	

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

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

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C610	D108	D418
B406	D106	D134	E606	C132	C644	D110	E510
B604	D107	D310	H100	C134	C648	D306	H200
				C414	D102	D308AP	

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON
LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
B402	C164	D126	D512	B108AP	C610	D306	H200
B406	D106	D134	E606	C132	D102	D308AP	
B604	D107	D310	H100	C134	D108	D418	
				C414	D110	E510	

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN
DEVELOPMENT

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C610	D306	E510
B406	D107	D310	H100	C132	D102	D308AP	H200
B604	D126	D514		C134	D108	D418	
				C414	D110	D512	

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

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON
INTERNAL-USE SOFTWARE

DEBIT		CREDIT	
C610	D418	D310	E606
D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT			CREDIT		
B402	D106	D310	B108AP	D102	D308AP
B406	D107	E606	C132	D108	E510
B604	D126	H100	C134	D110	H200
C164	D134		C414	D306	

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT		CREDIT	
D306	E510	D310	E606
		E120	

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C610	D108	D418
B406	D106	D134	H100	C132	C644	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308AP	H200

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

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON
OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

DEBIT			CREDIT		
C610	D306	E510	D310	E120	E606
C644	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 1923 CONTINGENT RECEIVABLE FOR
CAPITAL TRANSFERS

DEBIT		CREDIT	
D310	E516	D306	D581

ACCOUNT NUMBER AND TITLE: 1925 CAPITAL TRANSFERS RECEIVABLE

DEBIT		CREDIT	
D310	D581	C196	D306

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

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D107	E606	B108AP	D102	D308AP
B406	D126	H100	C132	D108	E510
B604	D134		C134	D110	H200
D106	D310		C414	D306	

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B121	D110	D508	A492R	B416	D106	E204AP
B110	B408	D308	F128	B118AP	B428	D107	E412
B120	D102	D308AP		B402	B430	D134	
				B406	B436	D312	
				B412	C614	E109	

ACCOUNT NUMBER AND TITLE: 2112 ACCOUNTS PAYABLE FOR FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT		CREDIT	
B110	B408	C609	D312
B120	D308		
B121			

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312

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

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D508
B408	D110	D308AP	B406	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
B112	D102	D308	B118AP	D106	D312
B440	D110		B416	D107	
			B418	D134	

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

DEBIT			CREDIT		
B112	D110		B418	D134	
D102	D308		D106	D312	
			D107		

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT			CREDIT		
A180	A446	A526	A179	A520	D312
A424	A454	A538	A426	A534	E610
A430	A522	D308			
A444	A523	E514			

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

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT			CREDIT	
A500R	D142	F123AP	A500	D312
A504	D308		D140	E610
D141	E514			

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D110	B420	D134
B408	D308	D106	D312
D102		D107	E106

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT		CREDIT	
B105	E514	B420	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT		CREDIT		
B104	D308	A202AP	C117	D312
D147	E514	A204	C118	D580
		B104AP	C428	E122
		C103	C438	E610

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

ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED
BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
B110	D102	D308	B118AP	D107	E102
B408	D110	D308AP	B402	D112	E108
			B416	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY
INCURRED BUT NOT REPORTED

DEBIT			CREDIT		
D102	D308		B402	D107	E102
D110	D308AP		B420	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND
LEAVE

DEBIT			CREDIT		
B110	D110		B402	D134	
B408	D308		D106	D312	
D102			D107	E102	

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT			CREDIT		
B110	D110		B402	D134	
B408	D308		D106	D312	
D102			D107	E102	

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

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102		D107	E104

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT
BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D110	D106	D312
B408	D308	D107	E106
D102		D134	

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND
PAYABLE TO BENEFICIARIES

DEBIT		CREDIT	
D102	D308	D106	D312
D110		D107	E106
		D134	

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO
CARRIERS

DEBIT		CREDIT	
D102	D308	D106	D312
D110		D107	E106
		D134	

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

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT		CREDIT	
D102	D308	D106	D312
D110		D107	E106
		D134	

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT		CREDIT	
D308	E514	B422	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

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

ACCOUNT NUMBER AND TITLE: **2310 LIABILITY FOR ADVANCES AND
PREPAYMENTS**

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110		

ACCOUNT NUMBER AND TITLE: **2320 OTHER DEFERRED REVENUE**

DEBIT			CREDIT		
C118	C636R	D562	B432	B602	C116
C424	D308		B434	C114	D312
C426	D558				

ACCOUNT NUMBER AND TITLE: **2400 LIABILITY FOR NONFIDUCIARY
DEPOSIT FUNDS, CLEARING
ACCOUNTS, AND UNDEPOSITED
COLLECTIONS**

DEBIT		CREDIT	
C144R	D308	C108	D312
C170	D506	C144	D588
		C152	

ACCOUNT NUMBER AND TITLE: **2510 PRINCIPAL PAYABLE TO THE
BUREAU OF THE PUBLIC DEBT**

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	
B131			

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

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST
PAYABLE - NON-CREDIT REFORM

DEBIT	CREDIT
B113	B440

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 D308 B121 E514 B131	A156 E610 D312

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
C780 D308	B123 B127 B125 D312

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED
BY FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

DEBIT	CREDIT
B127 D312	D308

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

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

DEBIT	CREDIT
D308	B125 D312

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

DEBIT	CREDIT
D312	D308

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

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

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT		CREDIT	
B103	E106	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426R	E514	B426	E610
D308		D312	

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

ACCOUNT NUMBER AND TITLE: 2660 ACTUARIAL LIABILITIES FOR
FEDERAL INSURANCE AND
GUARANTEE PROGRAMS

DEBIT		CREDIT	
B426R	E514	B420	D312
D308		B426	E610

ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR
TREASURY-MANAGED BENEFIT
PROGRAMS

DEBIT		CREDIT	
B426R	E514	B420	D312
D308		B426	E610

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT		CREDIT	
B426R	E514	B420	D312
D308		B426	E610

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL

DEBIT		CREDIT	
B114	E514	D312	E610
D308		D426	

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

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424R E514 D308	B424 E610

ACCOUNT NUMBER AND TITLE: 2922 CONTINGENT LIABILITIES - FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

DEBIT	CREDIT
B202 B424R	B424

ACCOUNT NUMBER AND TITLE: 2923 CONTINGENT LIABILITY FOR
CAPITAL TRANSFERS

DEBIT	CREDIT
E514	B425 E610

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 D308 B408 E514	B438 E610 D312

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

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS

DEBIT		CREDIT	
D145	E514	D312	F130
D308		E610	

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS
TO THE GENERAL FUND OF THE
TREASURY

DEBIT		CREDIT	
B119	D308	A143	E610
B136	E514	D312	

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT			CREDIT	
C149AP	D308	D424R	C141AP	C404
C151AP	D422	F124	C142	D312
C153AP	D424AP			

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS
NOT REPORTED ON THE STATEMENT
OF CUSTODIAL ACTIVITY

DEBIT			CREDIT		
C149AP	C153AP	F124	B200AP	C405	C437
C151AP	D420R	F125	C145AP	C420AP	D503AP
			C147	C435AP	E516AP

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

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT
RELATED BUDGETARY
OBLIGATIONS

DEBIT			CREDIT		
C174R	D555	E514	A132	C150	D562
D112	D588		A134	C166	E610
D308	E504		A136	D148	
			B420	D312	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST
LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS -
CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -
APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F108	F342	A104	A196AP	F107
		A110	A197	F108R
		A155	A198	
		A170	A199AP	

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

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN

DEBIT	CREDIT		
F342	A408	A448	A480
	A436	A460	A496
	A444	A472	A506

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -
TRANSFERS-OUT

DEBIT	CREDIT		
A404	A440	A484	F342
A412	A464	A490	
A432	A476	A494	

ACCOUNT NUMBER AND TITLE: 3105 UNEXPENDED APPROPRIATIONS -
PRIOR PERIOD ADJUSTMENTS DUE TO
CORRECTIONS OF ERRORS - YEARS
PRECEDING THE PRIOR YEAR

DEBIT	CREDIT		
D304	D308AP	D310R	F342
D306AP			

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

DEBIT	CREDIT		
A112	A169	F122	
A132	F106	F128AP	
A136	F120	F342	

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

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

DEBIT				CREDIT			
A146AP	B130AP	B428AP	D126AP	C134R	C137R	C139R	F128R
A514AP	B134	B430AP	D134AP	C136R	C138R	C414R	F342
B102AP	B202AP	B436AP	E104AP				
B106AP	B402AP	B438AP	E106AP				
B107AP	B406AP	B604AP	E108AP				
B108AP	B412AP	C408AP	E109AP				
B109AP	B416AP	D106AP	E204AP				
B122AP	B418AP	D114AP	E412AP				

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	D308AP	D310R	F342
D306AP			

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT		CREDIT	
D302	D308AP	D310R	F342
D306AP			

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

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF
OPERATIONS

DEBIT		CREDIT	
F336	F340	F336	F338

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

DEBIT		CREDIT	
H300	H312	H301	H310

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET
ASSETS

DEBIT		CREDIT	
H310		H100	

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS
OF FIDUCIARY NET ASSETS

DEBIT		CREDIT	
H200		H312	

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT
AUTHORITY

DEBIT		CREDIT	
A176		A168	F112

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

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY

DEBIT	CREDIT
A172 F114 A178R	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE
BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY -
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
B119 B136 B120 F114	A142 F118 A143

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

ACCOUNT NUMBER AND TITLE: 4048 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY -
PRIOR-YEAR BALANCES

DEBIT		CREDIT	
B119	B136	A142	F113
B120	F114	A143	

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES

DEBIT		CREDIT			
A140	F116	C107	C132	C612	C640
		C109	C136	C614	C646
		C116	C152	C616	D108
		C117	C154	C626	D308AP
		C130	C609	C628	F112

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES

DEBIT			CREDIT			
A140	C608	F116	C101	C132	C606	D308AP
C604	C620		C103	C136	C618	F112
			C106	C412	C646	
			C109	C416	C648	
			C124	C602	D108	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - RECEIVABLE -
TRANSFERRED

DEBIT		CREDIT	
A542	F374	A540	F374R

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES -
TRANSFERRED

DEBIT		CREDIT	
A542	F376	A540	

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR
AUTHORITY - RECEIVABLE -
TRANSFERRED

DEBIT		CREDIT	
A542	F378	A540	F378R

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

DEBIT		CREDIT	
A104	A199R	A199	F302
A196	F108R	F108	
A197AP			

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

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL
FUND RECEIPTS

DEBIT				CREDIT			
A184	A510	C602	C752	B124 AP	B128 AP	B162 AP	C608
A186	C114	C606	C754	B126	B129	B163 AP	D438
A188	C124	C622	D589	B126 AP	B160 AP	C604	F302
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY
APPROPRIATION

DEBIT		CREDIT	
A104	F108R	F108	F302

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197AP	A125	F108
A155	A199R	A199	F302
A196	F108R		

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -
INDEFINITE

DEBIT		CREDIT		
A102	C608	A104	A197AP	C602
C604	F116	A186	A212	C606
		A196	C124	F112

ACCOUNT NUMBER AND TITLE: 4121 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
CANCELLATION

DEBIT		CREDIT
A519	F123AP	F369

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

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR
INTEREST ON THE BUREAU OF THE
PUBLIC DEBT SECURITIES

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
TEMPORARY REDUCTION

DEBIT	CREDIT
A418AP A518	F366

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - PAYABLE -
TEMPORARY
REDUCTION/CANCELLATION

DEBIT	CREDIT
F360 F368	A522 A523

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

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION

DEBIT	CREDIT
A202	F302

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
RECEIVABLE

DEBIT	CREDIT
A173 A516 F374 R	A175 A519 F374 A418 AP A524 A518 F123 AP

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522 A526 A523	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-IN

DEBIT	CREDIT
A524 A528	A418 AP F302 A518

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

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-OUT

DEBIT		CREDIT	
A522	A531	A526	A531R
A530R	F302	A530	

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY
WITHDRAWN

DEBIT		CREDIT	
F302		A169	

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED

DEBIT		CREDIT	
A166	F112	F304	
A168			

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT
AUTHORITY

DEBIT		CREDIT	
A187	F304	A704	

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

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE
CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172 F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169 F304	A170 A175 A171 A187

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE
LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

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

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT
AUTHORITY

DEBIT		CREDIT	
A177	A180	A179	A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

DEBIT		CREDIT	
A170	A175	F302	
A171			

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED
FORWARD

DEBIT		CREDIT	
F304		F304	

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING
AUTHORITY

DEBIT		CREDIT	
F306		A155	A159

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

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING
AUTHORITY REALIZED

DEBIT	CREDIT
A152 F112 A154	F306

ACCOUNT NUMBER AND TITLE: 4143 CURRENT-YEAR DECREASES TO
INDEFINITE BORROWING
AUTHORITY REALIZED

DEBIT	CREDIT
F306	A148 F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F306	D138

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY
CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

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

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT,
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B120 B131 B121

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT,
PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120 B131 B121

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY

DEBIT	CREDIT
A156	F302

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F306	F306

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

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS - TRANSFERS-IN

DEBIT	CREDIT
A110	F302

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, CURRENT-YEAR
AUTHORITY

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR APPROPRIATION
BALANCES PREVIOUSLY PRECLUDED
FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F354 F316

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

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS -
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476	A470 A532 A472 F104 A474

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY -
ANTICIPATED FROM INVESTED
BALANCES

DEBIT	CREDIT
A402	A416 F104

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

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES

DEBIT		CREDIT	
A416	A430	A418 AP	A426
A424		A420	F376
		A422	

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED
AUTHORITY - TRANSFERRED FROM
INVESTED BALANCES

DEBIT		CREDIT	
A420		A430	F302

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED
AUTHORITY RECLASSIFIED -
AUTHORITY TO BE TRANSFERRED
FROM INVESTED BALANCES -
TEMPORARY REDUCTION

DEBIT		CREDIT	
A418 AP	F364	A424	F362
A422			

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

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR
AUTHORITY

DEBIT		CREDIT	
A181	A480	A180	A484
A472	A482	A476	A486
A474		A478	F302

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - RECEIVABLE

DEBIT		CREDIT	
A532	F378R	A536	F378

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - PAYABLE

DEBIT		CREDIT	
A538		A534	

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF
INVESTED BALANCES -
TRANSFERRED

DEBIT		CREDIT	
A536		A538	F302

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

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF
CURRENT-YEAR AUTHORITY FOR
NONINVESTED ACCOUNTS

DEBIT		CREDIT	
A181	A448	A180	A440
A444	A450	A404	A442
A446		A406	F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-
YEAR BALANCES

DEBIT			CREDIT		
A436	A446	A454	A404	A434	A452
A438	A448		A406	A440	F302
A444	A450		A432	A442	

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-
YEAR BALANCES

DEBIT		CREDIT	
A468	A478	A470	A474
A476		A472	F104

ACCOUNT NUMBER AND TITLE: 4183 ANTICIPATED BALANCE TRANSFERS
- UNOBLIGATED BALANCES -
LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A468	A478	A470	A474
A476		A472	F104

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

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR
BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION
OF AVAILABILITY OTHER THAN
REAPPROPRIATIONS

DEBIT		CREDIT	
A460	A462	A464	F302
		A466	

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED
TO EXPIRED

DEBIT		CREDIT	
A408	A410	A412	F302
		A414	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4193 BALANCE TRANSFERS -
UNOBLIGATED BALANCES -
LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

DEBIT			CREDIT		
A492R	A508	A550	A488	A494	A548
A496	A540	A552	A490	A542	A554
A506	A544		A492	A546	F302

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED
EXPENDITURE TRANSFERS -
RECEIVABLE

DEBIT		CREDIT	
A458	F372	A456	F372R

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -
COLLECTED

DEBIT		CREDIT	
F302		F301AP	F314
		F302	F390

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

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES
- DISPOSITION OF CANCELED
PAYABLES

DEBIT	CREDIT
F302	D145

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT	CREDIT
A702 F116	A706 C650 A708 F112 C182

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -
OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F302

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION
TRUST FUND EXPENDITURE
TRANSFERS

DEBIT	CREDIT
A114 F116	A498 F112

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

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

DEBIT		CREDIT	
A704	C101	A714	C430
A706	F380R	C103	F109
		C182	F380

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH
ADVANCE

DEBIT		CREDIT	
A704	F382R	A710	F110
C182		B610	F382

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE

DEBIT		CREDIT	
A498	F372R	A499	F372
D144	F384R	A502	F384
		D144R	

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380R

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

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH
ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382R

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384R

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE -
TRANSFERRED

DEBIT		CREDIT	
A542	F386	A540	F386R

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED

DEBIT		CREDIT	
A542	F388	A540	F388R

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

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE

DEBIT		CREDIT	
A714	F386R	C186	F386
C430		F144	

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER
INCOME EARNED - COLLECTED

DEBIT		CREDIT	
A251	C186	F302	
A708	C753		
A710			

ACCOUNT NUMBER AND TITLE: 4253 PRIOR-YEAR UNFILLED CUSTOMER
ORDERS WITH ADVANCE - REFUNDS
PAID

DEBIT		CREDIT	
B610		F302	

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
COLLECTED

DEBIT		CREDIT	
A502		F302	

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

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF
"GOVERNMENTAL-TYPE" FEES

DEBIT		CREDIT	
C107	C109	C110	F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF
BUSINESS-TYPE FEES

DEBIT		CREDIT	
C107	C116	C110	F302
C109	C117		

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL

DEBIT		CREDIT	
C107	C109	F302	

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN
INTEREST

DEBIT		CREDIT	
C107	C154	F302	
C109			

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

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109 C616 C612 C628 C614	F302

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C107 C609 C634 C109 C626 C640 C152 C630 C646 C158 C632	A710 C110 F302

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C107 C152 C109	B118 F302 C110

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

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED

DEBIT		CREDIT
C103	C106	F302

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM
TREASURY

DEBIT				CREDIT			
C107	C140	C606	C706	B124AP	B129	B163AP	C704
C109	C204	C618		B126	B160AP	C604	C708
C124	C602	C702		B126AP	B162	C608	F302
				B128AP	B162AP	C620	

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

DEBIT		CREDIT
		F302

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM
FINANCING FUND

DEBIT		CREDIT
C107	C109	F302

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

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -
FEDERAL

DEBIT		CREDIT	
C107	C646	C110	F302
C109	C647		
C140			

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

DEBIT		CREDIT	
C416		C140	

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE
LIQUIDATING FUND

DEBIT		CREDIT	
C412			

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING
FUND

DEBIT		CREDIT	

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

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT		CREDIT	
C416	C650	C140	F388
C648	F388R	C647	

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET
ADJUSTMENT - INVESTMENTS IN U.S.
TREASURY ZERO COUPON BONDS

DEBIT		CREDIT	
D590	E119	F302	

ACCOUNT NUMBER AND TITLE: 4295 REVALUATION OF FOREIGN
CURRENCY IN THE EXCHANGE
STABILIZATION FUND

DEBIT		CREDIT	
D575		D573	

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS

DEBIT		CREDIT	
A138	F116	D110	D308AP
		D134	F112

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

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN
PRIOR-YEAR ALLOCATIONS OF
BUDGETARY RESOURCES

DEBIT	CREDIT
D140 F334 D144R	D142 F334 D144

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301AP	F120 F128AP

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION
OF AUTHORITY WITH A U.S.
TREASURY WARRANT

DEBIT	CREDIT
F390	F122 F128AP

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION
FROM UNAVAILABLE RECEIPTS

DEBIT	CREDIT
F302	F146

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

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION
FROM INVESTED BALANCES

DEBIT	CREDIT
F302	F121

ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED
AMOUNTS RECEIVABLE FROM
INVESTED TRUST OR SPECIAL FUNDS

DEBIT	CREDIT
F369	A519AP F123 D141AP

ACCOUNT NUMBER AND TITLE: 4370 OFFSET TO APPROPRIATION
REALIZED FOR REDEMPTION OF
TREASURY SECURITIES

DEBIT	CREDIT
F302	C780

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW
BUDGET AUTHORITY

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A418 A518AP A422AP

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

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
F360	F366	A135	A500AP
F362		A418	A518AP
		A422AP	

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

DEBIT		CREDIT	
A108		F360	F368
		F364	F369

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

DEBIT		CREDIT	
F302		A189	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, PRIOR-
YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4390 REAPPROPRIATIONS - TRANSFERS-
OUT

DEBIT	CREDIT
F302	A112

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-
YEAR AUTHORITY

DEBIT	CREDIT
F107 F302	F106

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW
BUDGET AUTHORITY

DEBIT	CREDIT
F302 F306	A131 A134
F304	A132 A136
	A133 A185AP

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

ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
F302	F306	A131	A134
F304		A132	A136
		A133	A185AP

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A530	B126	C608	A108	A531	C622	D589
A520	A531R	C604		A188	C114	C624	E113
				A195	C124	C750	F359
				A250	C602	C752	
				A530R	C606	C754	

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

DEBIT			CREDIT
A128R	B126AP	B162AP	A128
A197R	B128AP	B163AP	
A198R	B129	F126	
B124AP	B160AP		

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

ACCOUNT NUMBER AND TITLE: 4396 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMPORARILY
UNAVAILABLE - RECEIPTS
UNAVAILABLE FOR OBLIGATION
UPON COLLECTION

DEBIT	CREDIT
F359	A130

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

DEBIT	CREDIT
B126 F334 F132 F354 F316	A127 F358 F334

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

DEBIT	CREDIT
B126 F318 F134 F356	A129 E119 D590

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMP.
UNAVAILABLE - RECEIPTS AND
APPROPRIATIONS TEMP. PRECLUDED
FROM OBLIGATION

DEBIT	CREDIT
F358	A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION

DEBIT	CREDIT
A136 F308 A137R F312	A137

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB
DEFERRAL

DEBIT	CREDIT
A126R F312 F308	A126

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

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A116	A174	B118 AP	D126	A102	A198 R	A516	C636
A118	A178	B121	D136	A104	A199 R	A528	C702
A125	A185 AP	B124 AP	D138	A108	A202	A532	C706
A126	A189	B126	D141 AP	A110	A212	A702	C750
A127	A199	B126 AP	D436	A114	A250	C106	C751
A128	A418	B128 AP	D438	A126 R	A251	C114	C752
A129	A422 AP	B129	F104	A128 R	A402	C124	C753
A130	A426	B131	F106	A137 R	A408	C130	C754
A131	A430	B160 AP	F108	A138	A410	C132	C755
A132	A440	B162	F112	A140	A416	C136	D108
A133	A442	B162 AP	F113	A152	A420	C158	D110
A134	A470	B163 AP	F118	A162	A444	C172	D120
A135	A484	B416	F121	A166	A446	C176	D134
A137	A486	C604	F122	A176	A448	C190	D136 AP
A139	A499	C608	F123	A178 R	A450	C204	D138 AP
A140 AP	A500 AP	C704	F128 AP	A184	A458	C602	D308 AP
A142	A518 AP	C708	F312	A186	A460	C606	F107
A143	A519 AP	D107	F334	A190	A462	C609	F108 R
A148	A712	D114		A192	A468	C622	F114
A164	B118	D122		A194	A480	C624	F116
				A195	A482	C626	F126
				A196	A498	C630	F128
				A197 AP	A499 AP	C632	F308
				A197 R	A510	C634	F334

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

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A120	A514	B162	C708	A116	C109AP	C410AP	C640AP
A179	A519AP	B162AP	D108R	A122	C114AP	C412AP	C650AP
A404	A534	B163AP	D141AP	A177	C116AP	C416AP	C702
A406	A712R	B416	F106	A186AP	C124	C602	C702AP
A412	B107	C106AP	F108	A212AP	C124AP	C602AP	C704AP
A414	B118AP	C132R	F112	A500R	C130AP	C606	C706
A426	B124AP	C136R	F113	A706AP	C132AP	C606AP	C706AP
A430	B126	C604	F121	A708AP	C136AP	C612AP	C708AP
A440	B126AP	C604R	F122	B126AP	C154AP	C614AP	D108AP
A442	B128AP	C608	F123	B162AP	C182AP	C616AP	D134AP
A499	B129	C608R	F128AP	C106AP	C204	C618AP	F107
A500	B138	C620R	F308	C107AP	C204AP	C626AP	F108R
A512	B160AP	C704	F312				

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED
RESOURCES - PROGRAMS SUBJECT
TO APPORTIONMENT

DEBIT				CREDIT		
A122	C114AP	C412AP	C650AP	A118	C132R	C608R
A186AP	C116AP	C416AP	C702AP	A140AP	C136R	C620R
A212AP	C124AP	C602AP	C704AP	A712R	C604R	D108R
A706AP	C130AP	C606AP	C706AP			
A708AP	C132AP	C612AP	C708AP			
B126AP	C136AP	C614AP	D108AP			
B162AP	C154AP	C616AP	D134AP			
C106AP	C182AP	C618AP	F112			
C107AP	C204AP	C626AP				
C109AP	C410AP	C640AP				

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED
RESOURCES

DEBIT				CREDIT			
A135	A712	B314	D502	A120	C106AP	C139	C626AP
A148	A712R	B406	E102	A122	C107AP	C154AP	C640AP
A154AP	B102	B412	E104	A186AP	C109AP	C182AP	C650AP
A168AP	B104	B416	E106	A212AP	C112	C204AP	C702AP
A189	B106	B418	E108	A500R	C114AP	C410AP	C704AP
A404	B107	B428	E109	A706AP	C116AP	C412AP	C706AP
A406	B108	B430	E204AP	A708AP	C124AP	C416AP	C708AP
A412	B109	B436	E412	B126AP	C130AP	C602AP	D108AP
A414	B114	C132R	F106	B162AP	C132AP	C606AP	D134AP
A426	B116	C136R	F108	B302R	C134	C612AP	D502R
A430	B118AP	C406	F109	B306R	C136AP	C614AP	F107
A440	B122	C604R	F110	B310	C137	C616AP	F108R
A442	B138	C608R	F113	B404	C138	C618AP	F111
A499	B152	C620R	F121				
A500	B154	D108R	F122				
A512	B202	D112	F123				
A514	B302	D141AP	F128AP				
A519AP	B306	D436	F308				
A534	B308	D438	F312				

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

ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM
APPORTIONMENT

DEBIT				CREDIT			
A119	A426	B126AP	D107	A102	A444	C114AP	C624
A127	A430	B128AP	D114	A104	A446	C116AP	C626AP
A128	A440	B129	D122	A108	A448	C124	C640
A129	A442	B131	D126	A110	A450	C124AP	C640AP
A130	A470	B138	D141AP	A114	A458	C130AP	C702
A131	A484	B152	D436	A123	A460	C132	C702AP
A132	A486	B154	D438	A128R	A462	C132AP	C704AP
A133	A499	B160AP	E102	A137R	A468	C134	C706
A134	A500	B162	E104	A152	A480	C136	C706AP
A135	A500AP	B162AP	E106	A162	A482	C136AP	C708AP
A136	A512	B163AP	E108	A166	A498	C138	C750
A137	A514	B304	E109	A176	A499AP	C139	C751
A139	A518AP	B306	E204AP	A177	A500R	C154AP	C752
A148	A519AP	B308	E412	A178R	A510	C158	C753
A154AP	A520	B316	F104	A186	A516	C172	C754
A164	A530	B406	F106	A186AP	A528	C176	C755
A168AP	A531R	B412	F108	A190	A530R	C182AP	D108
A174	A534	B416	F109	A192	A531	C190	D108AP
A178	A712	B418	F110	A194	A702	C204	D110
A179	A712R	B430	F113	A195	A706AP	C204AP	D120
A185AP	B102	C604	F121	A196	B126AP	C410AP	D134
A189	B103	C604R	F122	A197AP	B162AP	C412AP	D134AP
A404	B107	C608	F123	A197R	B304R	C416AP	D141
A406	B109	C608R	F128AP	A198R	B306R	C602	D308AP
A412	B118AP	C620R	F312	A212	B312	C602AP	F107
A414	B121	C704		A212AP	B404	C606	F108R
A418	B124AP	C708		A250	C106AP	C612AP	F111
A422AP	B126	C780		A251	C107AP	C614AP	F123AP
				A402	C109AP	C616AP	F310
				A416	C112	C618AP	
				A420	C114	C622	

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

ACCOUNT NUMBER AND
TITLE:

**4630 FUNDS NOT AVAILABLE FOR
COMMITMENT/OBLIGATION**

DEBIT		CREDIT	
D573	F312	A138	D575
F308		A140	

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS - EXPIRED AUTHORITY**

DEBIT				CREDIT			
A112	A466	D114	F120	A408	A480	D102	D308AP
A432	A484	D122	F121	A410	A499AP	D108	F128
A434	A499	D126	F123	A436	C130	D120	F312
A452	A519AP	D141AP	F128AP	A438	C132	D136AP	
A456	A712	D436	F144	A454	C136	D138AP	
A464	D106	D438	F146				

ACCOUNT NUMBER AND TITLE: **4690 ANTICIPATED RESOURCES -
PROGRAMS EXEMPT FROM
APPORTIONMENT**

DEBIT				CREDIT		
A123	C114AP	C410AP	C640AP	A119	C604R	C620R
A186AP	C116AP	C412AP	C702AP	A712R	C608R	
A212AP	C124AP	C416AP	C704AP			
A706AP	C130AP	C602AP	C706AP			
B126AP	C132AP	C612AP	C708AP			
B162AP	C136AP	C614AP	D108AP			
C106AP	C154AP	C616AP	D134AP			
C107AP	C182AP	C618AP	F112			
C109AP	C204AP	C626AP				

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

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS
SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A154 AP	B302 R	B310	D502 R	B302	B306 R	D502
A168 AP	B306	B314	F113			
A499	B308	B416	F308			
B118 AP	B309	B606	F312			

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS
EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT	
A154 AP	B304 R	B316	F312	B304	B306 R
A168 AP	B306	B416			
A499	B308	F113			
B118 AP	B312	F310			

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A146	B306 R	B438	E104	A154 AP	B306	B312	B316
B104	B308	C408	E106	A168 AP	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

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

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT	
B604	F328	B308	F326
C112		B309	

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID

DEBIT		CREDIT	
A488	F330	A506	F332
A490		A508	

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
PREPAID/ADVANCED

DEBIT		CREDIT	
A494	F326	A496	F328
A548		A550	

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

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID UNDELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

DEBIT	CREDIT
A499AP D136AP D120 D138AP D134	F332

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNDELIVERED ORDERS -
OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C130	F328

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT	CREDIT
F330	D114

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

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
F326	D122

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS,
UNPAID

DEBIT	CREDIT
A500R B110 B113	A500 B418 D112 E109
A504 B112 F325	B118AP B428 D134 E204AP
	B402 B430 E102 E412
	B406 B436 E104 F324
	B412 B438 E106
	B416 C614 E108

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS,
PAID

DEBIT	CREDIT
C134 C138 F314	A146 B105 B114 B604
C137 C139 F322	A504 B106 B116 B606
	A512 B107 B122 C406
	A514 B108 B130 C408
	A712 B109 B138 C432
	B102 B110 B152 D436
	B103 B112 B154 F320
	B104 B113 B202

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

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET
DISBURSED

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS
TRANSFERRED, UNPAID

DEBIT	CREDIT
A492 F324	A492R F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID DELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

DEBIT	CREDIT
D102 D142 F128 D110 D308AP D141 F123AP	F325

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

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED

DEBIT			CREDIT
C132	C753	D308AP	F322
C136	C755		
C751	D108		

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT		CREDIT	
F324		D106	D140
		D107	

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, PAID

DEBIT		CREDIT	
F320		D126	

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

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT			
F336	A708	C145	C430	C648
	A710	C420	C640	C650
	A714	C424	C644	F144 AP
	C109	C426	C646	

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT	
D402 D436	D402 R	F336

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

DEBIT	CREDIT			
F144 F336 H301	A186	A714	C190	C426
	A188	C109	C420	C650
	A708	C145	C422	F144 AP
	A710	C188	C424	

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT	
D402 D436	D402 R	H301
	F336	

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT				CREDIT			
F336	H301			A186	C154	C422	C708AP
				A188	C188	C438	E121
				C109	C402	C702AP	F144AP
				C141	C416	C704AP	
				C145	C420	C706AP	

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT				CREDIT			
C620R	E117R	F336	H301	A186	C141	C416	C624
				A188	C145	C418	E113
				A250	C154	C420	E117
				A251	C188	C422	E119
				C109	C402	C618	F144AP

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

DEBIT				CREDIT			
F336	H301			A186	C141	C402	C435
				A188	C145	C416	C436
				C107	C154	C420	C437AP
				C109	C188	C422	F144AP

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT				CREDIT			
F336				E118			

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

ACCOUNT NUMBER AND TITLE: 5314 DIVIDEND INCOME ACCOUNTED FOR
UNDER THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT
F336	C145

ACCOUNT NUMBER AND TITLE: 5315 CONTRA REVENUE FOR DIVIDEND
INCOME ACCOUNTED FOR UNDER
THE PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

DEBIT	CREDIT
D402 D424	D402R F336

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST
REVENUE - LOANS RECEIVABLE

DEBIT	CREDIT
D402 D436 D424 D438	D402R H301 F336

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST
REVENUE - INVESTMENTS

DEBIT	CREDIT
D402 D436 D424 D438	D402R H301 F336

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

ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST
REVENUE - OTHER

DEBIT		CREDIT	
D402	D436	D402R	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES AND FINES REVENUE

DEBIT		CREDIT		
F336	H301	A186	C188	C420
		A188	C402	C422
		C109	C404AP	F144AP
		C141	C416	

ACCOUNT NUMBER AND TITLE: 5324 CONTRA REVENUE FOR PENALTIES
AND FINES

DEBIT		CREDIT	
D424	D438	F336	H301
D436			

ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

DEBIT		CREDIT		
F336	H301	A186	C145	C420
		A188	C188	C422
		C109	C402	
		C141	C416	

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

ACCOUNT NUMBER AND TITLE: **5329 CONTRA REVENUE FOR
ADMINISTRATIVE FEES**

DEBIT		CREDIT	
D402	D436	D402R	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

DEBIT		CREDIT		
F336	H301	A186	C416	F144AP
		C109	C420	
		C190	C422	

ACCOUNT NUMBER AND TITLE: **5409 CONTRA REVENUE FOR BENEFIT
PROGRAM REVENUE**

DEBIT		CREDIT	
D402	D438	D402R	H301
D436		F336	

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE
PREMIUM REVENUE**

DEBIT		CREDIT	
F336	H301	C109	C424
		C420	F144AP
		C422	

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

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE
AND GUARANTEE PREMIUM
REVENUE

DEBIT		CREDIT	
D402	D438	D402R	H301
D436		F336	

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL
RESOURCES

DEBIT		CREDIT		
F336	H301	A186	C158	C404AP
		A188	C192	C420
		C141	C402	

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS
- FINANCIAL RESOURCES

DEBIT		CREDIT	
D402	D438	D402R	H301
D436		F336	

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE -
NONFINANCIAL RESOURCES

DEBIT		CREDIT	
F336	H301	C102	C164

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

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES

DEBIT	CREDIT
D402 D438 D436	D402R H301 F336

ACCOUNT NUMBER AND TITLE: 5640 FORFEITURE REVENUE - CASH AND
CASH EQUIVALENTS

DEBIT	CREDIT
F336	A186 C174 C172 D554

ACCOUNT NUMBER AND TITLE: 5649 CONTRA FORFEITURE REVENUE -
CASH AND CASH EQUIVALENTS

DEBIT	CREDIT
D402	D402R F336

ACCOUNT NUMBER AND TITLE: 5650 FORFEITURE REVENUE -
FORFEITURES OF PROPERTY

DEBIT	CREDIT
F336	A186 D554 C636 D558

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

ACCOUNT NUMBER AND TITLE: **5659 CONTRA FORFEITURE REVENUE -
FORFEITURES OF PROPERTY**

DEBIT	CREDIT
D402	D402R F336

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

DEBIT	CREDIT
C134R C137R C139R F128R C136R C138R C414R F336	A146AP B130AP B428AP D126AP A514AP B134 B430AP D134AP B102AP B202AP B436AP E104AP B106AP B402AP B438AP E106AP B107AP B406AP B604AP E108AP B108AP B412AP C408AP E109AP B109AP B416AP D106AP E204AP B122AP B418AP D114AP E412AP

ACCOUNT NUMBER AND TITLE: **5705 EXPENDED APPROPRIATIONS - PRIOR
PERIOD ADJUSTMENTS DUE TO
CORRECTIONS OF ERRORS - YEARS
PRECEDING THE PRIOR YEAR**

DEBIT	CREDIT
D310R F336	D304 D308AP D306AP

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

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT	CREDIT
D310R F336	D304 D308AP D306AP

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT	CREDIT
D310R F336	D302 D308AP D306AP

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED
IN WITHOUT REIMBURSEMENT

DEBIT	CREDIT
E610 F336	A550 E608 E606

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED
OUT WITHOUT REIMBURSEMENT

DEBIT	CREDIT
A548 E512 E510	E514 F336

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

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED IN**

DEBIT	CREDIT
F336	A133 AP A185 A184 A189 AP

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED OUT**

DEBIT	CREDIT
A133 A189 A183 F146 A185 AP	F336

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES
- TRANSFERS-IN**

DEBIT	CREDIT
A456 D144 R A499 F336	A458 C109 A498 D144 A510

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN - OTHER**

DEBIT	CREDIT
A418 AP A519 A546 A422 A531 R F123 AP A518 A542 F336	A171 A420 A462 A528 A173 A438 A474 A531 A177 A446 A482 A532 A410 A450 A508 A416 A454 A516

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

ACCOUNT NUMBER AND TITLE: 5756 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN - CAPITAL
TRANSFERS

DEBIT	CREDIT
F336	E516

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES
- TRANSFERS-OUT

DEBIT	CREDIT
A500 A514 A512 D140	A500R F123AP D141 F336 D142

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT - OTHER

DEBIT	CREDIT
A134 A430 A478 A534 A179 A434 A486 F121 A406 A442 A488 A414 A452 A520 A426 A466 A530	A424 A523 A540 F336 A522 A530R A544

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

ACCOUNT NUMBER AND TITLE: 5766 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT -
CAPITAL TRANSFERS

DEBIT	CREDIT
A143	F336

ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING
SOURCES TRANSFERRED IN

DEBIT	CREDIT
F336	C155 E604 C420 F144AP

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING
SOURCES TRANSFERRED OUT

DEBIT	CREDIT
D148 E509 E508	F336

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F336	E402

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F336	A202 C430 C145

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING
SOURCES - DOWNWARD
REESTIMATE OR NEGATIVE SUBSIDY

DEBIT	CREDIT
D146 F336 D147AP	D147

ACCOUNT NUMBER AND TITLE: 5792 FINANCING SOURCES TO BE
TRANSFERRED OUT - CONTINGENT
LIABILITY

DEBIT	CREDIT
B425	F336

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

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

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT
OTHERWISE CLASSIFIED

DEBIT	CREDIT
F336	A186 C143AP A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED -
INDIVIDUAL

DEBIT	CREDIT
C143AP F336	A188 C404AP C141 D586 C143AP

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED -
CORPORATE

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED -
UNEMPLOYMENT

DEBIT	CREDIT
F336	A188 C143AP C141 D586

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

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE
AND GIFT

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED -
CUSTOMS

DEBIT	CREDIT
F336	A188 C143AP C141 D586

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL
ADJUSTMENT - NOT OTHERWISE
CLASSIFIED

DEBIT	CREDIT
C143AP F336 D586	C402 C422

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

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL
ADJUSTMENT - INDIVIDUAL

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL
ADJUSTMENT - CORPORATE

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL
ADJUSTMENT - UNEMPLOYMENT

DEBIT	CREDIT
C143AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL
ADJUSTMENT - EXCISE

DEBIT	CREDIT
C143AP F336 D586	C402 C422

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

ACCOUNT NUMBER AND TITLE: **5825 TAX REVENUE ACCRUAL
ADJUSTMENT - ESTATE AND GIFT**

DEBIT	CREDIT
C143 AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: **5826 TAX REVENUE ACCRUAL
ADJUSTMENT - CUSTOMS**

DEBIT	CREDIT
C143 AP F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: **5830 CONTRA REVENUE FOR TAXES - NOT
OTHERWISE CLASSIFIED**

DEBIT	CREDIT
D402 D438 D424	D402 R F336

ACCOUNT NUMBER AND TITLE: **5831 CONTRA REVENUE FOR TAXES -
INDIVIDUAL**

DEBIT	CREDIT
D402 D438 D424	D402 R F336

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

ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES -
CORPORATE

DEBIT		CREDIT	
D402	D438	D402R	F336
D424			

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES -
UNEMPLOYMENT

DEBIT		CREDIT	
D402	D438	D402R	F336
D424			

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES -
EXCISE

DEBIT		CREDIT	
D402	D438	D402R	F336
D424			

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES -
ESTATE AND GIFT

DEBIT		CREDIT	
D402	D438	D402R	F336
D424			

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

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES -
CUSTOMS

DEBIT		CREDIT	
D402	D438	D402R	F336
D424			

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT
OTHERWISE CLASSIFIED

DEBIT		CREDIT	
B118	B416	F336	
B118AP			

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS -
INDIVIDUAL

DEBIT		CREDIT	
B118	B416	F336	
B118AP			

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS -
CORPORATE

DEBIT		CREDIT	
B118	B416	F336	
B118AP			

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

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS -
UNEMPLOYMENT

DEBIT	CREDIT
B118 B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT	CREDIT
B118 B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE
AND GIFT

DEBIT	CREDIT
B118 B416 B118AP	F336

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT	CREDIT
B118 B416 B118AP	F336

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

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT			CREDIT			
F144	F336	H301	A186	C141	C404AP	C424
			A188	C145	C416	C630
			B200	C188	C420	F144AP
			C109	C402	C422	

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT		CREDIT	
D402	D436	D402R	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: 5921 VALUATION CHANGE IN INVESTMENTS - EXCHANGE STABILIZATION FUND

DEBIT		CREDIT
D579R	F336	D579

ACCOUNT NUMBER AND TITLE: 5922 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
F336	D503

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

ACCOUNT NUMBER AND TITLE: 5923 VALUATION CHANGE IN
INVESTMENTS - BENEFICIAL
INTEREST IN TRUST

DEBIT	CREDIT
F336	C141 D503

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS -
STATEMENT OF CUSTODIAL
ACTIVITY

DEBIT	CREDIT
C141AP C143AP C142 D584	F336

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR
OTHERS - STATEMENT OF
CUSTODIAL ACTIVITY

DEBIT	CREDIT
C404	C143AP D424R D422 D584 D424AP F336

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

ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

DEBIT		CREDIT
B200AP	C196AP	F336
C145AP	D503AP	
C147	D585	

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

DEBIT		CREDIT
C405	E516AP	C196AP D585
C420AP		D420R F336

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED
IN FROM CUSTODIAL STATEMENT
COLLECTIONS

DEBIT	CREDIT
F336	A212

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

ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS
TRANSFERRED OUT TO A TREASURY
ACCOUNT SYMBOL OTHER THAN
THE GENERAL FUND OF THE
TREASURY

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM
COSTS

DEBIT	CREDIT
A146 B154 D106 E108	C132 D102 E110 F128
A514 B402 D107 E204 AP	C134 D108 E112 F336
B102 B406 D126 E412	C136 AP D110 E114 H300
B104 B412 D134 E418	C138 AP D308 AP E116
B105 B436 D510 E506	C139 AP D582 E414
B106 B604 D534	
B107 B606 E102	
B138 C102 E104	

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE -
INCURRED FOR OTHERS

DEBIT	CREDIT
F336	

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

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112AP D113

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON
BORROWING FROM THE BUREAU OF
THE PUBLIC DEBT AND/OR THE
FEDERAL FINANCING BANK

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B416 B118AP B418	F336 H300

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

ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON
THE LIABILITY FOR LOAN
GUARANTEES

DEBIT			CREDIT		
E122			F336		

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT			CREDIT		
B402	D107	E104	C132	D108	F336
B604	D126	E106	D102	D110	
D106	D134				

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT			CREDIT		
C630	D106	E102	B108AP	D102	E116
C642	D107	E110	C132	D308AP	F336
C646	D538	E114	C134	D566R	
C648	D566	E408	C414	E112	

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT			CREDIT		
E110	E116		D514	E404	
E112	F336				
E114					

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

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F336	D514

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION,
AND DEPLETION

DEBIT	CREDIT
E120	E110 E116 E112 E404 E114 F336

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT	CREDIT
D404 D420	F336

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
E402	F336

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

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING
BUDGETARY RESOURCES**

DEBIT			CREDIT		
C136 AP	D518	E406	B108 AP	D528 R	F336
C137	D528	E410	C414	D566 R	H300
C138 AP	D566	E416	D128	D580	
C139 AP	D582		D526	E109 R	

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

DEBIT			CREDIT		
B420	D112 AP	F130	B424 R	D146	H300
B424	D113		B436	D147 AP	
			D145	F336	

ACCOUNT NUMBER AND TITLE: **6850 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS NOT
REQUIRING CURRENT-YEAR BUDGET
AUTHORITY (UNOBLIGATED)**

DEBIT			CREDIT		
B422			F336	H300	

ACCOUNT NUMBER AND TITLE: **6900 NONPRODUCTION COSTS**

DEBIT			CREDIT		
B102	B436	D107	B108 AP	D102	F336
B402	B604	D134	C132	D108	H300
B406	D106	E102	C134	D110	
			C414	D308 AP	

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS -
OTHER

DEBIT		CREDIT		
F338	H301	C161	C628	C646
		C610	C632	C648
		C626	C644	E602

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF
INVESTMENTS

DEBIT		CREDIT		
F338	H301	C602	C622	C752
		C606	C624	C753
		C618	C702	
		C620	C706	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF
BORROWINGS

DEBIT		CREDIT
F338	H301	B131

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT		CREDIT	
F338	H301	D589	F136
		D590	

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

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT			CREDIT	
F338	H301		D570	D575
			D574	D578

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS -
OTHER

DEBIT			CREDIT	
C161	C628	C648	F340	H300
C609	C634	D418		
C610	C644	E502		
C626	C646	E602		

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF
INVESTMENTS

DEBIT			CREDIT	
C604	C622	C754	F340	H300
C608	C624	C755		
C618	C704			
C620	C708			

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF
BORROWINGS

DEBIT			CREDIT	
B131	C153		F340	H300
C149				

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

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT		CREDIT	
D589	F138	F340	H300
D590			

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT				CREDIT			
A202 AP	C194	D564	D576	B424 R	C137	F340	H300
A204	D523	D568					
B108	D542	D572					
B424	D548	D573					

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT	
D550	H301	F340	H300
F338			

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

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

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT		CREDIT	
D306	D536	D308	F340
D312	F338	D310	H300
D532	H301		

ACCOUNT NUMBER AND TITLE: 7405 PRIOR PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS -
YEARS PRECEDING THE PRIOR YEAR

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME -
DIVIDEND

DEBIT		CREDIT	
C435AP	C437	C149AP	F125
		C153AP	F340

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT		CREDIT	
B426	F338	B426R	F340

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

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
G102	F344 F352

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED

DEBIT	CREDIT
G104	G102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT	CREDIT
F346 G106	G104

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED
AUTHORITY

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

DEBIT	CREDIT
F352	F346

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

DEBIT	CREDIT
G108	G110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F348	G108

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS,
DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE
DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F350	F348

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL OR EARLY CANCELLATION
OF AUTHORITY

DEBIT	CREDIT
E204	F301 F390AP

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL OR EARLY
CANCELLATION OF AUTHORITY

DEBIT	CREDIT
F301 F390AP	E204

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

DEBIT	CREDIT
C134R C414R C138R F370	B152AP B438AP D134AP B402AP B604AP G120 B406AP C132AP G122 B430AP C136AP G124

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT,
AND EQUIPMENT

DEBIT			CREDIT	
B402AP	C132AP	G120	C134R	C414R
B406AP	C136AP		C138R	F370
B604AP	D134AP			

ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND
RELATED PROPERTY

DEBIT			CREDIT	
B402AP	B438AP	C136AP	C134R	C414R
B406AP	B604AP	D134AP	C138R	F370
B430AP	C132AP	G122		

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

DEBIT			CREDIT	
B152AP	B438AP	C136AP	C134R	C414R
B402AP	B604AP	D134AP	C138R	F370
B406AP	C132AP	G124		

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