A102  To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC-A104. USSGL transactions that reference a reversal for this transaction: A104 and A196.

**Budgetary Entry**
- Debit 412000 Anticipated Indefinite Appropriations
- Credit 449000 Anticipated Resources - Unapportioned Authority
- Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**
- None

A104  To record the enactment of appropriations.

**Comment:** Also post reversal of USSGL TC A102 if authority was previously anticipated. Use USSGL account 462000 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant.

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

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

A105  To provide budgetary resources to cover an upward adjustment of a prior-year obligation pursuant to a prior year appropriation act.

**Budgetary Entry**
- Debit 411910 Indefinite Appropriation - Upward Adjustments
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment
- Credit 465000 Allotments - Expired Authority

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

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. If the reduction is classified as a sequester amount, record only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year. While it is acceptable to debit USSGL account 438400 in this situation, it is never acceptable for the balance in USSGL account 438400 to be a debit.

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

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

**Proprietary Entry**
None

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

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

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

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

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

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

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

**Proprietary Entry**
Debit 310600 Unexpended Appropriations - Adjustments
Credit 101000 Fund Balance With Treasury
A114 To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

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

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

Budgetary Entry
Debit  421500  Anticipated Expenditure Transfers from Trust Funds
Credit  449000  Anticipated Resources - Unapportioned Authority
Credit  469000  Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry
None

A115 To record anticipated reimbursements that will be used to substitute contract authority.

Comment: This transaction only applies to DOD Working Capital Fund.

Budgetary Entry
Debit  449000  Anticipated Resources - Unapportioned Authority
Credit  421100  Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority

Proprietary Entry
None

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

Budgetary Entry
Debit  445000  Unapportioned - Unexpired Authority
Credit  451000  Apportionments

Proprietary Entry
None

A117 To record anticipated spending authority from offsetting collection temporarily precluded from obligation.

Comment: The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit  449000  Anticipated Resources - Unapportioned Authority
Debit  469000  Anticipated Resources - Programs Exempt From Apportionment
Credit  439801  Offsetting Collections (Anticipated) Temporarily Precluded From Obligation

Proprietary Entry
None
A118  To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.

Comment:  USSGL transactions that reference this transaction: A140 and A702

Reference:  USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit  449000  Anticipated Resources - Unapportioned Authority
Credit  459000  Apportionments - Anticipated Resources - Programs Subject to Apportionment

Proprietary Entry
None

A119  To record anticipated resources in programs exempt from apportionment.

Comment:  USSGL account 469000 is used as a funds control mechanism. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

Proprietary Entry
None

A120  To record the allotment of authority.

Comment:  While it is acceptable to debit USSGL account 451000 in this situation, it is never acceptable for the balance in USSGL account 451000 to be a debit.

Budgetary Entry
Debit  451000  Apportionments
Credit  461000  Allotments - Realized Resources

Proprietary Entry
None

A121  To record anticipated authority temporarily unavailable pursuant to public law.

Budgetary Entry
Debit  449000  Anticipated Resources - Unapportioned Authority
Debit  469000  Anticipated Resources - Programs Exempt From Apportionment
Credit  439502  Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority

Proprietary Entry
None
A123 To record the realization of previously anticipated authority.


Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 449000 Anticipated Resources - Unapportioned Authority
Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
Credit 445000 Unapportioned - Unexpired Authority
Credit 451000 Apportionments
Credit 461000 Allotments - Realized Resources
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

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

Comment: The balance in USSGL account 439701 should be reflected as part of the end-of-year balance on Schedule N: Special and Trust Fund Receipts Schedule of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

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

**Comment:** While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

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

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

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

A127 To record budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

**Comment:** The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
- Credit 439730 Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**
None
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Account Transactions

A128  To record authority temporarily unavailable pursuant to public law.

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

Budgetary Entry
Debit 445000  Unapportioned - Unexpired Authority
Debit 469000  Anticipated Resources - Programs Exempt From Apportionment
Credit 439500  Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

Proprietary Entry
None

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

Comment:  The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at year-end as a preclosing adjusting entry. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Reference:  USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 445000  Unapportioned - Unexpired Authority
Debit 462000  Unobligated Funds Exempt From Apportionment
Credit 439800  Offsetting Collections (Collected) 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 year-end.

Comment:  See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at year-end. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

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

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

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions.

Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 439200, use Authority Type Code attribute "B" to record reductions of borrowing authority or Authority Type Code attribute "C" to record reductions to contract authority. There is no effect on USSGL account 101000, Fund Balance With Treasury, when borrowing authority or contract authority is reduced. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

**Budgetary Entry**

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

**Proprietary Entry**

None

A132  To record a permanent reduction of unexpended appropriations.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

**Budgetary Entry**

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

**Proprietary Entry**

| Debit   | 310600 | Unexpended Appropriations - Adjustments |
| Credit  | 101000 | Fund Balance With Treasury |
| Credit  | 299100 | Other Liabilities - Reductions |
A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

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

**Proprietary Entry**
Debit 574500 Appropriated Dedicated Collections Transferred Out
Credit 101000 Fund Balance With Treasury
Credit 299100 Other Liabilities - Reductions

A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

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

**Proprietary Entry**
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 299100 Other Liabilities - Reductions
Credit 101000 Fund Balance With Treasury
A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.

**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 416600 was previously established. Also post USSGL TC-518 to adjust the receivable if USSGL account 412600 was previously established. When reducing spending authority from offsetting collections, include Authority Type Code attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

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

**Proprietary Entry**
None

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

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**
- Debit 442000 Unapportioned Authority - Pending Rescission
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 439200 Permanent Reduction - New Budget Authority
- Credit 439300 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
- Debit 310600 Unexpended Appropriations - Adjustments
- Credit 101000 Fund Balance With Treasury
- Credit 299100 Other Liabilities - Reductions
A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be debit.

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

**Proprietary Entry**
None

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

**Budgetary Entry**
- Debit 431000 Anticipated Recoveries of Prior-Year Obligations
- Credit 449000 Anticipated Resources - Unapportioned Authority

**Proprietary Entry**
None

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

**Comment:** See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at year-end. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be debit.

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

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

**Proprietary Entry**
None
A140  To record anticipated collections including refunds from prior-year amounts that were obligated and outlaid in unexpired Treasury Account Symbol (TAS.)

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

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit 406000 Anticipated Collections From Non-Federal Sources
Debit 407000 Anticipated Collections From Federal Sources
Debit 431000 Anticipated Recoveries of Prior-Year Obligations
Credit 449000 Anticipated Resources - Unapportioned Authority

Proprietary Entry
None

A141  To record the withdrawal of funds for reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.

Comment: For permanent reductions of unexpended appropriations, see USSGL TC-A132. For temporary reductions, see USSGL TC-A189. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Budgetary Entry
None

Proprietary Entry
Debit 299100 Other Liabilities - Reductions
Credit 101000 Fund Balance With Treasury

A142  To record anticipated non-expenditure transfers to a General Fund Receipt Account.

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

Budgetary Entry
Debit 449000 Anticipated Resources - Unapportioned Authority
Credit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Proprietary Entry
None
A143  To record anticipated capital transfers to a General Fund Receipt Account.

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

**Budgetary Entry**

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<tr>
<th>Debit</th>
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<tr>
<td>449000</td>
<td>Anticipated Resources - Unapportioned Authority</td>
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<tr>
<td>404700</td>
<td>Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority</td>
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<td>404800</td>
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**Proprietary Entry**

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<td>576600</td>
<td>Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers</td>
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<tr>
<td>297000</td>
<td>Liability for Capital Transfers</td>
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</table>

A144  To record unexpended appropriations (derived by non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)

**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. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147.

**Budgetary Entry**

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<tr>
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<td>Permanent Reduction - Prior-Year Balances</td>
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**Proprietary Entry**

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<td>Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers</td>
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<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
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</table>
A145  To record offsetting collections permanently reduced and canceled by legislative action in
revolving Treasury Appropriation Fund Symbols.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the
definition of reductions. Reductions include rescissions, across-the-board reductions, and
sequestrations. This transaction applies to a permanent reduction. Fund balance
must be returned to a miscellaneous receipt account designated by OMB on an SF
1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account
299100 if withdrawal of funds does not occur simultaneously. While it is acceptable
to debit USSGL account 462000 in this situation, it is never acceptable for the
balance in USSGL account 462000 to be a debit.

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

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

**Proprietary Entry**
- Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury
- Credit 299100 Other Liabilities - Reductions

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

**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation,
also post USSGL TC-B234.

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

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

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

A147  To record in a miscellaneous receipt Treasury Appropriations Fund Symbol (TAFS), an amount
(derived by non-expenditure transfer) that was permanently reduced in an associated General Fund
TAFS.

**Comment:** Also post USSGL TC A144 in the related General Fund TAFS. To record the year
end sweep of a General Fund Receipt Account, see USSGL TC C142 or C147.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital
  Transfers
A148  To record decreases to indefinite borrowing authority.

Comment: While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

Proprietary Entry
None

A149  To withdraw recoveries of anticipated prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts.) This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

Comment: The balance in USSGL account 439701 should be reflected as part of the end-of-year balance on Schedule N: Special and Trust Fund Receipts Schedule of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Budgetary Entry
Debit 449000 Anticipated Resources - Unapportioned Authority
Credit 439703 Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority

Proprietary Entry
None

A150  To record anticipated budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

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

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 449000 Anticipated Resources - Unapportioned Authority
Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
Credit 439702 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority

Proprietary Entry
None
A152  To record indefinite or definite borrowing authority.

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

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

**Budgetary Entry**

Debit 414100 Current-Year Indefinite Borrowing Authority  
Debit 414120 Current-Year Definite Borrowing Authority  
Credit 445000 Unapportioned - Unexpired Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A155  To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

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

**Budgetary Entry**

Debit 411900 Other Appropriations Realized  
Credit 414000 Substitution of Borrowing Authority

**Proprietary Entry**

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

A156  To record the drawing of cash to fund borrowing authority from the Bureau of the Fiscal Service or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest.)

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

**Budgetary Entry**

Debit 414800 Resources Realized From Borrowing Authority  
Credit 414500 Borrowing Authority Converted to Cash

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury  
Credit 251000 Principal Payable to the Bureau of the Fiscal Service  
Credit 251100 Capitalized Loan Interest Payable - Non-Credit Reform  
Credit 252000 Principal Payable to the Federal Financing Bank
A157 To record a non-expenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

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

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

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

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

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

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

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

**Budgetary Entry**
- Debit 404400 Anticipated Reductions to Borrowing Authority
- Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority

**Proprietary Entry**
- None

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

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

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

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

**Proprietary Entry**
- None
A160  To record a non-expenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

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

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

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

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

A161  To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

**Budgetary Entry**
- Debit 415300  Transfers of Contract Authority - Non-Allocation
- Credit 445000  Unapportioned - Unexpired Authority

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

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

**Comment:** While it is acceptable to debit USSGL accounts 451000 and 461000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

**Proprietary Entry**
- Debit 576500  Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 215000  Payable for Transfers of Currently Invested Balances
A164  To record anticipated reductions to borrowing authority.

   **Comment:** The borrowing authority was previously recorded as unapportioned.

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

   **Budgetary Entry**
   - Debit 449000  Anticipated Resources - Unapportioned Authority
   - Debit 469000  Anticipated Resources - Programs Exempt From Apportionment
   - Credit 404400  Anticipated Reductions to Borrowing Authority

   **Proprietary Entry**
   None

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

   **Comment:** Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established. While it is acceptable to debit USSGL accounts 451000 and 461000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

   **Proprietary Entry**
   - Debit 576500  Non-Expenditure Financing Sources - Transfers-Out - Other
   - Credit 133000  Receivable for Transfers of Currently Invested Balances

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

   **Budgetary Entry**
   - Debit 413100  Current-Year Indefinite Contract Authority
   - Debit 413120  Current-Year Definite Contract Authority
   - Credit 445000  Unapportioned - Unexpired Authority
   - Credit 462000  Unobligated Funds Exempt From Apportionment

   **Proprietary Entry**
   None

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

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

   **Budgetary Entry**
   - Debit 415300  Transfers of Contract Authority - Non-Allocation
   - Credit 445000  Unapportioned - Unexpired Authority

   **Proprietary Entry**
   - Debit 215000  Payable for Transfers of Currently Invested Balances
   - Credit 575500  Non-Expenditure Financing Sources - Transfers-In - Other
A168 To record payments received from foreign partners to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.

**Comment:** For the Foreign Military Sales Trust Fund (FMSTF) use only.

**Budgetary Entry**
Debit 413810 Appropriation to Liquidate Contract Authority - FMSTF
Credit 413500 Contract Authority Liquidated

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 232000 Other Deferred Revenue

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

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

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

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

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

A170 To record the warrant liquidating contract authority.

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

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

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

A171 To record an appropriation to liquidate contract authority that is supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol.

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

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

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

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

Reference:  USSGL implementation guidance; Contract Authority Case Studies

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

Proprietary Entry
None

A173  To record an appropriation to liquidate contract authority that is not yet supported by a non-expense transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS).

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

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

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

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

Comment:  For the reduction of unobligated balances for indefinite contract authority, record the year-end preclosing USSGL TC-F113. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

Proprietary Entry
None
To record a non-expenditure 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 non-expenditure transfer of funds.

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

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

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

To record the substitution of contract authority by unfilled customer orders without advance.

**Comment:** This transaction only applies to DOD Working Capital Fund. Also post USSGL TC A123.

**Budgetary Entry**
- Debit 421100 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority
- Credit 413200 Substitution of Contract Authority

**Proprietary Entry**
None

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

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

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

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

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 449000 Anticipated Resources - Unapportioned Authority
Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
Credit 403400 Anticipated Adjustments to Contract Authority

Proprietary Entry
None

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

Comment: While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide

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

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

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

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

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

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

Proprietary Entry
Debit 215000 Payable for Transfers of Currently Invested Balances
Credit 101000 Fund Balance With Treasury
A181  To record a non-expenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

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

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

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

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

A182  To record the liquidation of contract authority by unfilled customer orders with advance.

Comment: This transaction only applies to DOD Working Capital Fund. Also post TC A123.

Budgetary Entry
Debit  421100  Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority
Credit  413500  Contract Authority Liquidated

Proprietary Entry
None

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

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

Budgetary Entry
None

Proprietary Entry
Debit  574500  Appropriated Dedicated Collections Transferred Out
Credit  101000  Fund Balance With Treasury
A184 To record the amount of appropriated receipts from an agency’s unavailable receipt account to an expenditure account.

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

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

**Budgetary Entry**
- Debit 411300 Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts
- Credit 445000 Unapportioned - Unexpired Authority

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 139000 Appropriated Dedicated Collections Receivable
- Credit 573500 Appropriated Dedicated Collections to be Transferred In
- Credit 574000 Appropriated Dedicated Collections Transferred In

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 574000 Appropriated Dedicated Collections Transferred In
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-A123 if authority was previously anticipated.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit 1</th>
<th>Credit 2</th>
<th>Credit 3</th>
<th>Credit 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>411400</td>
<td>412000</td>
<td>445000</td>
<td>462000</td>
<td></td>
</tr>
<tr>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
<td>Anticipated Indefinite Appropriations</td>
<td>Unapportioned - Unexpired Authority</td>
<td>Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit 1</th>
<th>Credit 1</th>
<th>Credit 2</th>
<th>Credit 3</th>
<th>Credit 4</th>
<th>Credit 5</th>
<th>Credit 6</th>
<th>Credit 7</th>
<th>Credit 8</th>
<th>Credit 9</th>
<th>Credit 10</th>
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</thead>
<tbody>
<tr>
<td>101000</td>
<td>520000</td>
<td>531000</td>
<td>531100</td>
<td>531200</td>
<td>532000</td>
<td>532500</td>
<td>540000</td>
<td>560000</td>
<td>564000</td>
<td>565000</td>
</tr>
<tr>
<td>Fund Balance With Treasury</td>
<td>Revenue From Services Provided</td>
<td>Interest Revenue - Other</td>
<td>Interest Revenue - Investments</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
<td>Penalties and Fines Revenue</td>
<td>Administrative Fees Revenue</td>
<td>Funded Benefit Program Revenue</td>
<td>Donated Revenue - Financial Resources</td>
<td>Forfeiture Revenue - Cash and Cash Equivalents</td>
<td>Forfeiture Revenue - Forfeitures of Property</td>
</tr>
</tbody>
</table>

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

**Comment:** While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit 1</th>
<th>Credit 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>413200</td>
<td>413500</td>
</tr>
<tr>
<td>Substitution of Contract Authority</td>
<td>Contract Authority Liquidated</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
### A188

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

### Comment:
When receipts become available for obligation, see USSGL TC-A190. See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities.

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

#### Budgetary Entry

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

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
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<tr>
<td>531000</td>
<td>Interest Revenue - Other</td>
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<tr>
<td>531100</td>
<td>Interest Revenue - Investments</td>
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<tr>
<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
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<td>532000</td>
<td>Penalties and Fines Revenue</td>
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<tr>
<td>532500</td>
<td>Administrative Fees Revenue</td>
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<td>560000</td>
<td>Donated Revenue - Financial Resources</td>
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<tr>
<td>580000</td>
<td>Tax Revenue Collected - Not Otherwise Classified</td>
</tr>
<tr>
<td>580100</td>
<td>Tax Revenue Collected - Individual</td>
</tr>
<tr>
<td>580200</td>
<td>Tax Revenue Collected - Corporate</td>
</tr>
<tr>
<td>580300</td>
<td>Tax Revenue Collected - Unemployment</td>
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<tr>
<td>580400</td>
<td>Tax Revenue Collected - Excise</td>
</tr>
<tr>
<td>580500</td>
<td>Tax Revenue Collected - Estate and Gift</td>
</tr>
<tr>
<td>580600</td>
<td>Tax Revenue Collected - Customs</td>
</tr>
<tr>
<td>590000</td>
<td>Other Revenue</td>
</tr>
</tbody>
</table>
A189 To record a temporary reduction of new budgetary resources and fund balance in a trust or special
fund expenditure account that was funded by an unavailable receipt account.

Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund receipt account. Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

Proprietary Entry
Debit 574500 Appropriated Dedicated Collections Transferred Out
Credit 101000 Fund Balance With Treasury
Credit 299100 Other Liabilities - Reductions

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.

Comment: When receipts are originally collected, see USSGL TC-A188. While it is acceptable to debit USSGL account 439400 in this situation, it is never acceptable for the balance in USSGL account 439400 to be a debit.

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

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

Proprietary Entry
None
A191 To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**Budgetary Entry**

Debit 439402 Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**
None

A193 To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

Debit 445000 Unapportioned - Unexpired Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439402 Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable

**Proprietary Entry**
None
A194 To record authority made available from offsetting collection balances previously precluded from obligation.

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

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

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

Proprietary Entry
None

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

Comment: See USSGL TC C422 or TC C418 for accrual entry, and USSGL TC A186 (if not accrued.) See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities. Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 412000 Anticipated Indefinite Appropriations
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
Credit 132000 Funded Employment Benefit Contributions Receivable
Credit 134000 Interest Receivable - Not Otherwise Classified
Credit 134100 Interest Receivable - Loans
Credit 134200 Interest Receivable - Investments
Credit 134300 Interest Receivable - Taxes
Credit 136000 Penalties and Fines Receivable - Not Otherwise Classified
Credit 136100 Penalties and Fines Receivable - Loans
Credit 136300 Penalties and Fines Receivable - Taxes
Credit 137000 Administrative Fees Receivable - Not Otherwise Classified
Credit 137100 Administrative Fees Receivable - Loans
Credit 137300 Administrative Fees Receivable - Taxes
Credit 137400 Criminal Restitution Receivable
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. Also post reversal of USSGL TC-A102 if authority was previously anticipated.

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

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

Proprietary Entry
None

A197  To record Fund Balance With Treasury while awaiting a warrant.

Comment: Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution or newly enacted appropriation. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution as well as a newly enacted appropriation. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128. Use while awaiting a warrant derived from the General Fund of the U.S. Government.

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

Budgetary Entry
None

Proprietary Entry
Debit  109000  Fund Balance With Treasury While Awaiting a Warrant
Credit  309000  Unexpended Appropriations While Awaiting a Warrant
A198  To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

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

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

**Budgetary Entry**
None

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

A199  To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution.)

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC A198. While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

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

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

**Proprietary Entry**
None

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

**Reference:** Debt Forgiveness Appropriation Versus No Appropriation Scenario

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

**Proprietary Entry**
Debit 101000  Fund Balance With Treasury
Credit 310600  Unexpended Appropriations - Adjustments
A202  To record in the financing account an appropriation received for a positive modification adjustment transfer.

**Comment:** Also post USSGL TC-A204 and TC-B134. Also post USSGL TC-A123 if authority was previously anticipated.

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

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

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

**Budgetary Entry**
None

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

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

**Budgetary Entry**
None

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

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 579100  Adjustment to Financing Sources - Credit Reform  
Credit 719000  Other Gains

A210  To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.

**Comment:** See USSGL TC-C142.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 599800  Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government  
Credit 101000  Fund Balance With Treasury
A212  To record the financing sources transferred into a special or nonrevolving trust fund from a General Fund Receipt Account.

Comment: Also post USSGL TC-A123 if authority was previously anticipated.

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

**Budgetary Entry**

- **Debit** 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
- **Credit** 412000 Anticipated Indefinite Appropriations
- **Credit** 445000 Unapportioned - Unexpired Authority
- **Credit** 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- **Debit** 101000 Fund Balance With Treasury
- **Credit** 599700 Financing Sources Transferred In From Custodial Statement Collections

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


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

**Budgetary Entry**

- **Debit** 449000 Anticipated Resources - Unapportioned Authority
- **Credit** 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

**Proprietary Entry**

None

A216  To withdraw recoveries of prior-year obligations derived from repayable advances and to be used for repayment of the repayable advance. This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 415900.

Comment: While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**

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

**Proprietary Entry**

None
A217 To record in the transferring agency the non-expenditure transfer of uncollected subsidy from program account.

Comment: USSGL TC A222 and TC A488 should be recorded simultaneously with USSGL TC A217.

Budgetary Entry
- Debit 419500 Transfer of Obligated Balances
- Credit 423500 Uncollected Subsidy from Program Account - Transferred

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

A218 To record in the receiving agency the non-expenditure transfer of uncollected subsidy from program account.

Comment: USSGL TC A223 and TC A508 should be recorded simultaneously with USSGL TC A218.

Budgetary Entry
- Debit 423500 Uncollected Subsidy from Program Account - Transferred
- Credit 419500 Transfer of Obligated Balances

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

A220 To record the financing sources transferred into a general or revolving fund expenditure account from a General Fund Receipt Account.

Comment: Also post USSGL TC-A123 if authority was previously anticipated.

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

Budgetary Entry
- Debit 426000 Actual Collections of Governmental-Type Fees
- Debit 426100 Actual Collections of Business-Type Fees
- Debit 426200 Actual Collections of Loan Principal
- Debit 426300 Actual Collections of Loan Interest
- Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
- Debit 426700 Other Actual Governmental-Type Collections From Non-Federal Sources
- Debit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources
- Credit 406000 Anticipated Collections From Non-Federal Sources
- Credit 407000 Anticipated Collections From Federal Sources
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
- Debit 101000 Fund Balance With Treasury
- Credit 599700 Financing Sources Transferred In From Custodial Statement Collections
A222 To record in the transferring agency the non-expenditure transfer of borrowing authority carried forward.

**Comment:** USSGL TC A217 and TC A488 should be recorded simultaneously with USSGL TC A222.

**Budgetary Entry**
Debit 419500 Transfer of Obligated Balances  
Credit 414910 Borrowing Authority Carried Forward - Transferred

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

A223 To record in the receiving agency the non-expenditure transfer of borrowing authority carried forward.

**Comment:** USSGL TC A218 and TC A508 should be recorded simultaneously with USSGL TC A223.

**Budgetary Entry**
Debit 414910 Borrowing Authority Carried Forward - Transferred  
Credit 419500 Transfer of Obligated Balances

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

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

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  
Credit 412000 Anticipated Indefinite Appropriations  
Credit 439400 Receipts Unavailable for Obligation Upon Collection  
Credit 445000 Unapportioned - Unexpired Authority  
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 113000 Funds Held Outside of Treasury - Budgetary  
Credit 134000 Interest Receivable - Not Otherwise Classified  
Credit 134100 Interest Receivable - Loans  
Credit 134200 Interest Receivable - Investments  
Credit 134300 Interest Receivable - Taxes  
Credit 531100 Interest Revenue - Investments
A251 To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.

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

**Budgetary Entry**
- Debit 425400 Reimbursements Earned - Collected From Non-Federal Sources
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 113000 Funds Held Outside of Treasury - Budgetary
- Credit 134000 Interest Receivable - Not Otherwise Classified
- Credit 134100 Interest Receivable - Loans
- Credit 134200 Interest Receivable - Investments
- Credit 134300 Interest Receivable - Taxes
- Credit 531100 Interest Revenue - Investments

A252 To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**
- Debit 412250 Federal Financing Bank (FFB) - Net Principal Payments
- Credit 445000 Unapportioned - Unexpired Authority

**Proprietary Entry**
None

A253 To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Credit 412250 Federal Financing Bank (FFB) - Net Principal Payments

**Proprietary Entry**
None

A400 - A699 Funding - Authority Transfers

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

**Budgetary Entry**
- Debit 416500 Allocations of Authority - Anticipated From Invested Balances
- Credit 449000 Anticipated Resources - Unapportioned Authority
- Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**
None
To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

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

To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

**Proprietary Entry**
- Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury
A408  To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

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

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

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

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

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

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

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

A412  To record the non-expenditure 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. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

**Proprietary Entry**
- Debit 310300 Unexpended Appropriations - Transfers-Out
- Credit 101000 Fund Balance With Treasury
A414 To record the non-expenditure 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. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

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

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

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

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

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

A417 To record in the transferring agency the transfer-out of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.

**Budgetary Entry**
Debit 416000 Anticipated Transfers - Current-Year Authority
Credit 417400 Transfers - Current-Year Borrowing Authority Converted to Cash

**Proprietary Entry**
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury
A418 To record in the receiving agency the transfer-in of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.

**Budgetary Entry**
Debit 417400 Transfers - Current-Year Borrowing Authority Converted to Cash
Credit 416000 Anticipated Transfers - Current-Year Authority

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

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

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

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

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

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

**Comment:** Also post USSGL TC-A135 to record the budget authority temporarily reduced.

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

**Proprietary Entry**
Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
Credit 133000 Receivable for Transfers of Currently Invested Balances
A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A135.

Reference: USSGL implementation guidance; Temporary Reductions

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

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

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

Comment: Transfer partner must use USSGL TC-A416. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

Proprietary Entry
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 215000 Payable for Transfers of Currently Invested Balances
To record an actual non-expenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

**Comment:** Record a debit to USSGL accounts 416600 and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC A420. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

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

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

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

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

**Proprietary Entry**
- Debit 310300 Unexpended Appropriations - Transfers-Out
- Credit 101000 Fund Balance With Treasury
A434 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

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

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

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

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

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

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

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

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

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

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partner must use USSGL TC A444. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

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

To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC A446. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

**Proprietary Entry**
- Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury
- Credit 133000 Receivable for Transfers of Currently Invested Balances
To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

**Budgetary Entry**

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<tr>
<td>417600</td>
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<td>Allocation Transfers of Prior-Year Balances</td>
</tr>
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<td>445000</td>
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<tr>
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<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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

To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

**Budgetary Entry**

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<tr>
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<tr>
<td>417600</td>
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<td>Allocation Transfers of Prior-Year Balances</td>
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</tr>
<tr>
<td>462000</td>
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<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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<th>Amount</th>
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<tr>
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<td></td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>215000</td>
<td></td>
<td>Payable for Transfers of Currently Invested Balances</td>
</tr>
<tr>
<td>575500</td>
<td></td>
<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
</tr>
</tbody>
</table>
A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

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

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

A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

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

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
A452 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

**Budgetary Entry**

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

**Proprietary Entry**

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

A454 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit  215000  Payable for Transfers of Currently Invested Balances  
Credit  575500  Non-Expenditure Financing Sources - Transfers-In - Other

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

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

**Budgetary Entry**

Debit  465000  Allotments - Expired Authority  
Credit  419900  Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**

Debit  575000  Expenditure Financing Sources - Transfers-In  
Credit  133500  Expenditure Transfers Receivable
A458 To record the transfer-in of expired unobligated expenditure transfers receivable.

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

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

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

A460 To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

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

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

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

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 310200 Unexpended Appropriations - Transfers-In
A462 To record the non-expenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

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

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

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

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

A464 To record the non-expenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

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

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

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

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

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

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

**Budgetary Entry**

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

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

**Budgetary Entry**

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<tr>
<td>575500</td>
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A468 To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

**Budgetary Entry**

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<tr>
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<td>418300</td>
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<tr>
<td>469000</td>
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</table>
A469  To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.

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

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

Proprietary Entry
Debit 310300 Unexpended Appropriations - Transfers-Out
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury

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

Budgetary Entry
Debit 449000 Anticipated Resources - Unapportioned Authority
Debit 469000 Anticipated Resources - Programs Exempt From Apportionment
Credit 416000 Anticipated Transfers - Current-Year Authority
Credit 418000 Anticipated Transfers - Prior-Year Balances
Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
None

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

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

Budgetary Entry
Debit 417000 Transfers - Current-Year Authority
Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit 419000 Transfers - Prior-Year Balances
Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 416000 Anticipated Transfers - Current-Year Authority
Credit 418000 Anticipated Transfers - Prior-Year Balances
Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 310200 Unexpended Appropriations - Transfers-In
A474 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

**Budgetary Entry**
- Debit 417000 Transfers - Current-Year Authority
- Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- Debit 419000 Transfers - Prior-Year Balances
- Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
- Debit 423100 Unfilled Customer Orders With Advance - Transferred
- Credit 416000 Anticipated Transfers - Current-Year Authority
- Credit 418000 Anticipated Transfers - Prior-Year Balances
- Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

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

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

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

**Budgetary Entry**
- Debit 416000 Anticipated Transfers - Current-Year Authority
- Debit 418000 Anticipated Transfers - Prior-Year Balances
- Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
- Credit 417000 Transfers - Current-Year Authority
- Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- Credit 419000 Transfers - Prior-Year Balances
- Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
- Debit 310300 Unexpended Appropriations - Transfers-Out
- Credit 101000 Fund Balance With Treasury
A478 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

**Budgetary Entry**
- Debit 416000 Anticipated Transfers - Current-Year Authority
- Debit 418000 Anticipated Transfers - Prior-Year Balances
- Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
- Credit 417000 Transfers - Current-Year Authority
- Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- Credit 419000 Transfers - Prior-Year Balances
- Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
- Credit 423100 Unfilled Customer Orders With Advance - Transferred

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

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

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

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 310200 Unexpended Appropriations - Transfers-In
A482 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

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

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

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

Comment: Transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

Proprietary Entry
Debit 310300 Unexpended Appropriations - Transfers-Out
Credit 101000 Fund Balance With Treasury
A486 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs A488, A492, A540, and A544. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

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

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

Comment: See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs A217, A222, A486, A492, A540, and A544.

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

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

Proprietary Entry
Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
Credit 101000 Fund Balance With Treasury
A490  To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

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

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

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

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

A492  To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

**Comment:** When appropriate use in conjunction with USSGL TCs A486, A488, A540 and A544. Reverse this transaction for the receiving entity. Also, the transferring entity should reverse B134 if it had been previously recorded. When appropriate, use in conjunction with USSGL TCs A482, A508, A542, and A546.

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

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

**Proprietary Entry**
- Debit 211000 Accounts Payable
- Credit 101000 Fund Balance With Treasury

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

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

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

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

**Proprietary Entry**
- Debit 310300 Unexpended Appropriations - Transfers-Out
- Credit 141000 Advances and Prepayments
A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.

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

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

**Budgetary Entry**

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

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

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

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>422500</td>
<td>421500</td>
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<tr>
<td>Expenditure Transfers From Trust Funds - Receivable</td>
<td>Anticipated Expenditure Transfers from Trust Funds</td>
</tr>
<tr>
<td>Credit</td>
<td>445000</td>
</tr>
<tr>
<td>Antnapointed - Unexpired Authority</td>
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</tr>
<tr>
<td>Credit</td>
<td>462000</td>
</tr>
<tr>
<td>Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>131000</td>
<td>133500</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>Expenditure Transfers Receivable</td>
</tr>
<tr>
<td>Debit</td>
<td>575000</td>
</tr>
<tr>
<td>Expenditure Financing Sources - Transfers-In</td>
<td></td>
</tr>
</tbody>
</table>
A499 To record the adjustment of a federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

Comment: See USSGL TC A498 for the original establishment of the receivable. For reductions, see USSGL TC A135 and TC A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC D110 budgetary entry and TC F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL 465000 in expired TAFS only. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

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

Budgetary Entry
- Debit 445000 Unappropriated - Unexpired Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 465000 Allotments - Expired Authority
- Debit 472000 Commitments - Programs Exempt From Apportionment
- Credit 422500 Expenditure Transfers From Trust Funds - Receivable

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

A500 To record in a trust fund a payable for an expenditure transfer-out to a federal fund relating to non-exchange transactions.

Comment: If a reduction occurs, reverse this transaction and also post USSGL TC A135. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: USSGL implementation guidance; Trust Fund Guide

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

Proprietary Entry
- Debit 576000 Expenditure Financing Sources - Transfers-Out
- Credit 215500 Expenditure Transfers Payable
A501  To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

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

Budgetary Entry
Debit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit  490100  Delivered Orders - Obligations, Unpaid

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

A502  To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.

Comment:  In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a federal fund account. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.
Reference:  USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

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

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  131000  Accounts Receivable
Credit  133500  Expenditure Transfers Receivable

A504  To record in a trust fund the outlay and reduction of the payable for an expenditure transfer-out to a federal fund.

Comment:  See USSGL TC A500 for the establishment of USSGL account 215500.
Reference:  USSGL implementation guidance; Trust Funds Guide

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

Proprietary Entry
Debit  215500  Expenditure Transfers Payable
Credit  101000  Fund Balance With Treasury
A506  To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

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

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

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

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

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

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 480100. When appropriate, use in conjunction with USSGL TCs A218, A223, A482, A492R, A542, and A546.

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

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
A510  To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange transactions.

Comment: If previously anticipated record USSGL account 412000 and post USSGL TC-A123. 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  414400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit  412000 Anticipated Indefinite Appropriations
Credit  445000 Unapportioned - Unexpired Authority
Credit  462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit  101000 Fund Balance With Treasury
Credit  575000 Expenditure Financing Sources - Transfers-In

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

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

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

Proprietary Entry
Debit  101000 Fund Balance With Treasury
Credit  575000 Expenditure Financing Sources - Transfers-In

A512  To record in a trust fund expenditure transfers-out to a federal fund relating to non-exchange 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. While it is acceptable to debit USSGL accounts 451000, 461000, & 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: USSGL implementation guidance; Trust Fund Guide

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

Proprietary Entry
Debit  576000 Expenditure Financing Sources - Transfers-Out
Credit  101000 Fund Balance With Treasury
A513  To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year
from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.

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

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

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

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

Comment:  Use USSGL 576000 for non-exchange expenditure transfers. If funded by a direct
appropriation, also post USSGL TC B234. While it is acceptable to debit USSGL
accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the
balance in any of these accounts to be a debit.

Reference:  USSGL implementation guidance; Trust Fund Guide

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

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

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

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

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

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

Proprietary Entry
Debit  133000  Receivable for Transfers of Currently Invested Balances
Credit  575500  Non-Expenditure Financing Sources - Transfers-In - Other
A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

**Comment:** Also post USSGL TC-A135 to record the budget authority temporarily reduced. Credit USSGL accounts 101000 and 412800 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Fiscal Service simultaneously posts USSGL TC-A522 in the Treasury managed trust fund TAFS.

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

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

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

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

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

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

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

**Proprietary Entry**
Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
Credit 133000 Receivable for Transfers of Currently Invested Balances
A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Comment: Transfer partner must use USSGL TC A516. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

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

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

A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

Comment: Debit USSGL accounts 101000 and 412900 only if a payable was not previously established. USSGL account 417200 may only be debited when recording a sequesterable amount in the TAFS where the sequestration is applied. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Fiscal Service posts this transaction in the Treasury managed trust fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 412700 Amounts Appropriated From Specific Invested TAFS - Payable
Debit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit 417200 Non-Allocation Transfers of Invested Balances - Payable
Credit 412400 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 215000 Payable for Transfers of Currently Invested Balances
Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Proprietary Entry**
- Debit 215000 Payable for Transfers of Currently Invested Balances
- Credit 101000 Fund Balance With Treasury
A528  To record a non-expenditure (non-allocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

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

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

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

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

A530  To record a non-expenditure (non-allocation) 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. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

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

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

A531  To record a non-expenditure (non-allocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

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

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

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
A532 To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) appropriation transfers between two trust funds or two federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.  

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

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

**Budgetary Entry**  
Debit 417100 Non-Allocation Transfers of Invested Balances - Receivable  
Credit 416000 Anticipated Transfers - Current-Year Authority  
Credit 445000 Unapportioned - Unexpired Authority  

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

A534 To record the payable for amounts to be transferred out of unrealized non-expenditure (non-allocation) 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. While it is acceptable to debit USSGL accounts 451000, 461000, & 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.  

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

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

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

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

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

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

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

**Proprietary Entry**  
Debit 101000 Fund Balance With Treasury  
Credit 133000 Receivable for Transfers of Currently Invested Balances
A538 To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable."

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

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

**Budgetary Entry**

- Debit 417200 Non-Allocation Transfers of Invested Balances - Payable
- Credit 417300 Non-Allocation Transfers of Invested Balances - Transferred

**Proprietary Entry**

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

A540 To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.

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

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

**Budgetary Entry**

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

**Proprietary Entry**

- Debit 101000 Fund Balance With Treasury
- Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
A542 To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.

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

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

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

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

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

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

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

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

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

A546 To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance.

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

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

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

**Proprietary Entry**
- Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other
- Credit 101000 Fund Balance With Treasury
A548  To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

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

Reference:  USSGL implementation guidance; Transfer of USSGL Account 480200

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

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

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

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

Reference:  USSGL implementation guidance; Transfer of USSGL Account 480200

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

Proprietary Entry
Debit  141000  Advances and Prepayments
Credit  572000  Financing Sources Transferred In Without Reimbursement

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

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

Budgetary Entry
None

Proprietary Entry
Debit  573600  Appropriated Dedicated Collections to be Transferred Out
Credit  299200  Appropriated Dedicated Collections Liability

A700 - A799 Funding - Reimbursables and Other Income

A702  To record anticipated reimbursements.

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

Budgetary Entry
Debit  421000  Anticipated Reimbursements
Credit  449000  Anticipated Resources - Unapportioned Authority
Credit  469000  Anticipated Resources - Programs Exempt From Apportionment

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

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

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

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

A706  To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

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

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

**Proprietary Entry**
- None

A708  To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. In this situation, the trading partner is another federal entity or a non-federal entity that is allowed by law to be treated as a federal entity.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

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

**Budgetary Entry**
- Debit 425200  Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
- Credit 421000  Anticipated Reimbursements

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

Comment: See USSGL TC C182. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 425400 Reimbursements Earned - Collected From Non-Federal Sources
Credit 422200 Unfilled Customer Orders With Advance

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

A711 To record earned revenue in the performing agency related to a reimbursable agreement or other income from a federal agency.

Comment: See USSGL TC C182. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit 422200 Unfilled Customer Orders With Advance

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

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

Comment: Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

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

Proprietary Entry
Debit 231000 Liability for Advances and Prepayments
Credit 101000 Fund Balance With Treasury
A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

Comment: The ordering agency uses USSGL TC-B406. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 425100 Reimbursements Earned - Receivable
Credit 422100 Unfilled Customer Orders Without Advance

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

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

Comment: While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

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

Budgetary Entry
Debit 425100 Reimbursements Earned - Receivable
Credit 422100 Unfilled Customer Orders Without Advance

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

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 B234. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using USSGL account 661000 (see USSGL TC D514), when the costs are capitalized to the appropriate asset account. Note: Agency systems may accumulate payroll in USSGL account 610000 during the year and distribute those costs to the various accounts at year-end. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs B604, E104, and E106. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

Proprietary Entry
Debit 610000 Operating Expenses/Program Costs
Debit 690000 Non-Production Costs
Credit 101000 Fund Balance With Treasury
B103 To record a disbursement of pension benefit payments.

**Comment:** Also requires the reclassification of expenses from unfunded to funded. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be debit.

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

**Budgetary Entry**

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

**Proprietary Entry**

| Debit       | 261000 | Actuarial Pension Liability               |
| Credit      | 101000 | Fund Balance With Treasury                |

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

**Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**Comment:** Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B234.

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

**Budgetary Entry**

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

**Proprietary Entry**

| Debit       | 217000 | Subsidy Payable to the Financing Account  |
| Credit      | 610000 | Operating Expenses/Program Costs          |
| Credit      | 101000 | Fund Balance With Treasury                |
| Credit      | 680000 | Future Funded Expenses                    |
B106  To record subsidy disbursement from the program account to the financing account not previously obligated.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Account Description</th>
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<tbody>
<tr>
<td>461000</td>
<td>490200</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>461000</td>
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<td>Delivered Orders - Obligations, Paid</td>
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**Proprietary Entry**

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<thead>
<tr>
<th>Debit</th>
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</thead>
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</tr>
<tr>
<td>610000</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

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-B234. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

<table>
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<tr>
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<tr>
<td>461000</td>
<td>462000</td>
<td>Allotments - Realized Resources</td>
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<tr>
<td>462000</td>
<td>490200</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>480100</td>
<td>490200</td>
<td>Undelivered Orders - Obligations, Unpaid</td>
</tr>
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<td>480100</td>
<td>490200</td>
<td>Delivered Orders - Obligations, Paid</td>
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<tr>
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<td>101000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>610000</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

B108  To record a loss in the imprest fund.

**Comment:** If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from non-federal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Account Description</th>
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<tbody>
<tr>
<td>461000</td>
<td>490200</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>490200</td>
<td>490200</td>
<td>Delivered Orders - Obligations, Paid</td>
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<thead>
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<th>Debit</th>
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<th>Account Description</th>
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<tbody>
<tr>
<td>729000</td>
<td>101000</td>
<td>Other Losses</td>
</tr>
<tr>
<td>729000</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>
B109  To record payment of interest not previously accrued.

Comment:  If funded by a direct appropriation, also post USSGL TC-B234. See USSGL TC-B418 for accrued interest. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference:  USSGL implementation guidance; Credit Reform Case Studies

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

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

B110  To record a confirmed disbursement schedule where an unpaid delivered order was previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry.

Comment:  Clearing from unpaid to paid. Also post TC B235 if funded by a direct appropriation. For a confirmed disbursement schedule where an upward adjustment of prior-year unpaid delivered orders was previously accrued, see USSGL TC B115.

Reference:  See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

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

Proprietary Entry
Debit  211000  Accounts Payable
Debit  211200  Accounts Payable for Federal Government Sponsored Enterprise
Debit  212000  Disbursements in Transit
Debit  213000  Contract Holdbacks
Debit  216000  Entitlement Benefits Due and Payable
Debit  219000  Other Liabilities With Related Budgetary Obligations
Debit  220000  Liability for Unpaid Insurance Claims
Debit  221000  Accrued Funded Payroll and Leave
Debit  221100  Withholdings Payable
Debit  221300  Employer Contributions and Payroll Taxes Payable
Debit  221500  Other Post Employment Benefits Due and Payable
Debit  294000  Capital Lease Liability
Credit    101000  Fund Balance With Treasury
B111 To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.

**Budgetary Entry**

Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority  
Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances  
Credit 414201 Modification Adjustment Transfer of Borrowing Authority Converted to Cash  
Credit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  
Credit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

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

B112 To record accrued interest paid.

**Comment:** See USSGL TC-B418 for the accrued liability. Also post TC B235 if funded by a direct appropriation.

**Budgetary Entry**

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

**Proprietary Entry**

Debit 214000 Accrued Interest Payable - Not Otherwise Classified  
Debit 214100 Accrued Interest Payable - Loans  
Debit 214200 Accrued Interest Payable - Debt  
Credit 101000 Fund Balance With Treasury

B113 To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

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

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 251100 Capitalized Loan Interest Payable - Non-Credit Reform  
Credit 101000 Fund Balance With Treasury
B114  To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

Comment:  This transaction is applicable to guaranteed loans. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Reference:  USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

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<td>461000</td>
<td>Allotments - Realized Resources</td>
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<tr>
<td>490200</td>
<td>Delivered Orders - Obligations, Paid</td>
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**Proprietary Entry**

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<tr>
<td>155900</td>
<td>Foreclosed Property - Allowance</td>
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<tr>
<td>291000</td>
<td>Prior Liens Outstanding on Acquired Collateral</td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

B115  To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.

Comment:  Clearing from unpaid to paid. Also post TC B235 if funded by a direct appropriation. For a confirmed disbursement schedule where an unpaid delivered order was previously accrued, see USSGL TC B110.

**Budgetary Entry**

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<thead>
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<tr>
<td>498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</td>
<td>498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid</td>
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**Proprietary Entry**

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<tr>
<td>211000 Accounts Payable</td>
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<tr>
<td>211200 Accounts Payable for Federal Government Sponsored Enterprise</td>
<td></td>
</tr>
<tr>
<td>212000 Disbursements in Transit</td>
<td></td>
</tr>
<tr>
<td>213000 Contract Holdbacks</td>
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<tr>
<td>216000 Entitlement Benefits Due and Payable</td>
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<tr>
<td>219000 Other Liabilities With Related Budgetary Obligations</td>
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<tr>
<td>220000 Liability for Unpaid Insurance Claims</td>
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<tr>
<td>221000 Accrued Funded Payroll and Leave</td>
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<tr>
<td>221100 Withholdings Payable</td>
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<td>221300 Employer Contributions and Payroll Taxes Payable</td>
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<td>221500 Other Post Employment Benefits Due and Payable</td>
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<tr>
<td>294000 Capital Lease Liability</td>
<td></td>
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<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
</tr>
</tbody>
</table>

**B116** To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

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

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

**Proprietary Entry**
- Debit 155100 Foreclosed Property
- Credit 101000 Fund Balance With Treasury

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

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

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

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Credit 426700 Other Actual Governmental-Type Collections From Non-Federal Sources

**Proprietary Entry**
- Debit 589000 Tax Revenue Refunds - Not Otherwise Classified
- Debit 589100 Tax Revenue Refunds - Individual
- Debit 589200 Tax Revenue Refunds - Corporate
- Debit 589300 Tax Revenue Refunds - Unemployment
- Debit 589400 Tax Revenue Refunds - Excise
- Debit 589500 Tax Revenue Refunds - Estate and Gift
- Debit 589600 Tax Revenue Refunds - Customs
- Credit 101000 Fund Balance With Treasury

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

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

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

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

**Proprietary Entry**
- Debit 297000 Liability for Capital Transfers
- Credit 101000 Fund Balance With Treasury
B120  To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via non-expenditure 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 non-expenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post TC B235 (if funded by a direct appropriation.)

**Budgetary Entry**

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<td>Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority</td>
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<tr>
<td>404800</td>
<td>414600</td>
</tr>
<tr>
<td>Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances</td>
<td>Actual Repayments of Debt, Current-Year Authority</td>
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<tr>
<td>414700</td>
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<td>Actual Repayments of Debt, Prior-Year Balances</td>
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<tr>
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<td>211200</td>
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<td>Accounts Payable for Federal Government Sponsored Enterprise</td>
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<td>Principal Payable to the Bureau of the Fiscal Service</td>
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<td>252000</td>
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<tr>
<td>Principal Payable to the Federal Financing Bank</td>
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</table>
B121  To record principal repayments at par value to the Bureau of the Fiscal Service and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.

Comment:  Also post USSGL TC-B135 if a gain results from an early repayment for non-credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result of FFB early repayments, or modifications of credit reform loans. If posting TC-B404, record a debit to USSGL account 461000. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to a debit.

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

Budgetary Entry
Debit 445000  Unapportioned - Unexpired Authority
Debit 461000  Allotments - Realized Resources
Debit 462000  Unobligated Funds Exempt From Apportionment
Credit 414200  Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority
Credit 414202  Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances
Credit 414203  Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances
Credit 414600  Actual Repayments of Debt, Current-Year Authority
Credit 414700  Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 211000  Accounts Payable
Debit 211200  Accounts Payable for Federal Government Sponsored Enterprise
Debit 251000  Principal Payable to the Bureau of the Fiscal Service
Debit 251100  Capitalized Loan Interest Payable - Non-Credit Reform
Debit 252000  Principal Payable to the Federal Financing Bank
Credit 101000  Fund Balance With Treasury

B122  To record repayments of other debt.

Comment:  Also post USSGL TC-B234 if funded by a direct appropriation. This transaction is applicable to redemptions. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

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

Proprietary Entry
Debit 259000  Other Debt
Credit 101000  Fund Balance With Treasury
B123  To record in the issuing entity, the sale of federal securities at par value.

**Budgetary Entry**
None

**Proprietary Entry**

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>161000</td>
<td>101000 Fund Balance With Treasury</td>
</tr>
<tr>
<td>162000</td>
<td>101000 Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>253000 Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td></td>
<td>253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
</tbody>
</table>
To record the purchase of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Special and trust funds use USSGL account 411400. Also post USSGL TC A123 if authority was previously anticipated. Use budgetary entries for the amount of the premium. Also post USSGL TC B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B165 for securities acquired at a premium by nonfiduciary deposit funds. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

**Budgetary Entry**
- Debit 412000 Anticipated Indefinite Appropriations
- Debit 439400 Receipts Unavailable for Obligation Upon Collection
- Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
- Debit 439730 Appropriations Temporarily Precluded From Obligation
- Debit 439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 451000 Apportionments
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
- Credit 427300 Interest Collected From Treasury

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
- Credit 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority
B128  To record the purchase of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

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

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

Budgetary Entry
None

Proprietary Entry
Debit 161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163000  Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 101000  Fund Balance With Treasury
Credit 161100  Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 162100  Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 163100  Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

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

Comment:  Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry
Debit 439400  Receipts Unavailable for Obligation Upon Collection
Debit 439700  Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit 439730  Appropriations Temporarily Precluded From Obligation
Debit 439800  Offsetting Collections (Collected) Temporarily Precluded From Obligation
Debit 445000  Unapportioned - Unexpired Authority
Debit 451000  Apportionments
Debit 462000  Unobligated Funds Exempt From Apportionment
Credit 411400  Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 427300  Interest Collected From Treasury

Proprietary Entry
Debit 134200  Interest Receivable - Investments
Credit 101000  Fund Balance With Treasury
B130 To record a lien paid before personal property is sold.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234.

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

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

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

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

**Comment:** Gains and losses typically result from early repayment. See USSGL TC-B121 for principal repayments at par value, including non-credit reform loans. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities  
Credit 101000 Fund Balance With Treasury
B133  To record the purchase of accrued interest on federal securities by a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>134200</td>
<td>101000</td>
</tr>
</tbody>
</table>

Interest Receivable - Investments  Fund Balance With Treasury

B134  To record appropriations accrued 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 U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A492, B402, B406, B412, B416, B418, B428, B430, B436, B438, B452, D106, D107, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, D102, D110, D618, F128, and F148.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>310700 Unexpended Appropriations - Used - Accrued</td>
<td>570000 Expended Appropriations - Used - Accrued</td>
</tr>
</tbody>
</table>

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

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

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>427700 Other Actual Collections - Federal/Non-Federal Exception Sources</td>
<td>445000 Unapportioned - Unexpired Authority</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>711200</td>
</tr>
</tbody>
</table>

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

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

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

Budgetary Entry
Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Credit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

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

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

Comment: Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

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

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

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for non-exchange expenditure transfers-out. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

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

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

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

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

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

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

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

To record the purchase of foreign currency by a disbursement officer.

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

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

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 120000 Foreign Currency
- Credit 119000 Other Cash
B141 To record the request from IMF to purchase Special Drawing Rights.

Comment: For the Department of Treasury use only.

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

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

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

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

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

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

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

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

B144 To record the purchase of cash equivalents.

Comment: For the Department of Treasury use only.

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

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

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

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

Budgetary Entry
None

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

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

Comment:  To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse TC B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry
None

Proprietary Entry
Debit 113000  Funds Held Outside of Treasury - Budgetary
Credit 101000  Fund Balance With Treasury
To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).

Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-Fiscal Service securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury", and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

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

**Proprietary Entry**

Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities  
Credit 113000 Funds Held Outside of Treasury - Budgetary

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

Comment: For the Department of Treasury use only.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 134200 Interest Receivable - Investments  
Debit 167000 Foreign Investments  
Debit 167200 Premium on Foreign Investments  
Credit 120900 Uninvested Foreign Currency  
Credit 167100 Discount on Foreign Investments  
Credit 531100 Interest Revenue - Investments
To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury", and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

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

**Proprietary Entry**

- Debit 610000 Operating Expenses/Program Costs
- Credit 113000 Funds Held Outside of Treasury - Budgetary

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

**Comment:** Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

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

**Proprietary Entry**

- Debit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 101000 Fund Balance With Treasury
B163 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

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

Budgetary Entry
None

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

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

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

Budgetary Entry
None

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

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

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

Budgetary Entry
None

Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 101000 Fund Balance With Treasury
Credit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Part 1
Fiscal Year 2022 Reporting
SUPPLEMENT
Section III
U.S. Standard General Ledger
Account Transactions

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

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

Budgetary Entry
None

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

B202  To record the liquidity payment and markup of liquidity preference from the prior-year in the program account.

Comment: Also Post USSGL TC B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

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

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

B210  To record the payment of remuneration.

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

Reference: Other Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Debit  490100  Delivered Orders - Obligations, Unpaid
Credit  426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Proprietary Entry
Debit  211000  Accounts Payable
Debit  633800  Remuneration Interest
Credit  161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
B234  To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

**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 U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B108, B109, B122, B130, B202, B604, C408, and D126. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, and D108.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310710  Unexpended Appropriations - Used - Disbursed
Credit 570010  Expended Appropriations - Disbursed

B235  To record the disbursement of appropriations that were previously accrued.

**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 U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriations when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued, see TC B234. TAFS. USSGL transactions that reference this transaction: B110, B112, B115, and B120.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310710  Unexpended Appropriations - Used - Disbursed
Debit 570000  Expended Appropriations - Used - Accrued
Credit 310700  Unexpended Appropriations - Used - Accrued
Credit 570010  Expended Appropriations - Disbursed

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. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**

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

**Proprietary Entry**

None
PART 1

 Fiscal Year 2022 Reporting
 SUPPLEMENT

 U.S. Standard General Ledger
 Account Transactions

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

Comment:  To decrease the commitment, reverse this transaction. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

Proprietary Entry
None

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

Comment:  To decrease obligation in the current year, reverse this transaction. While it is acceptable to debit USSGL accounts 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

Proprietary Entry
None

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

Comment:  See USSGL TC-B604 for the expense. While it is acceptable to debit USSGL accounts 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 470000 Commitments - Programs Subject to Apportionment
Debit 472000 Commitments - Programs Exempt From Apportionment
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 480200 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 141000 Advances and Prepayments
Credit 101000 Fund Balance With Treasury
B309 To record current-year undelivered orders with an advance using a U.S. Debit Card.

Comment: See USSGL TC-B604 for the expense. While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

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

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

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

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

Comment: While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

Proprietary Entry
None

B312 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

Proprietary Entry
None

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

Comment: While it is acceptable to debit USSGL accounts 461000 and 470000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

Proprietary Entry
None
B316 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

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

**Budgetary Entry**

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

**Proprietary Entry**

None
B402  To record the delivery of goods or services and to accrue a liability.

Comment:  If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

**Budgetary Entry**

<table>
<thead>
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<tbody>
<tr>
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<tr>
<td>Undelivered Orders - Obligations, Unpaid</td>
<td>Delivered Orders - Obligations, Unpaid</td>
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**Proprietary Entry**

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<thead>
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<tbody>
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<td>221100</td>
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<tr>
<td>221300</td>
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</tbody>
</table>

**Account Transactions**

B400 - B599 Disbursements and Payables - Payables/Accrued Liabilities
B403  To record accounts payable in a nonfiduciary deposit fund.

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

Budgetary Entry
None

Proprietary Entry
Debit  240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit  211000 Accounts Payable

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

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

Proprietary Entry
None

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

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

Budgetary Entry
None

Proprietary Entry
Debit  679000 Other Expenses Not Requiring Budgetary Resources
Credit  211000 Accounts Payable
To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.

**Comment:** If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

**Proprietary Entry**
- Debit 151100 Operating Materials and Supplies Held for Use
- Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 151600 Operating Materials and Supplies in Development
- Debit 152100 Inventory Purchased for Resale
- Debit 152200 Inventory Held in Reserve for Future Sale
- Debit 152500 Inventory - Raw Materials
- Debit 152700 Inventory - Finished Goods
- Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 157100 Stockpile Materials Held in Reserve
- Debit 157200 Stockpile Materials Held for Sale
- Debit 159100 Other Related Property
- Debit 171100 Land and Land Rights
- Debit 171200 Improvements to Land
- Debit 172000 Construction-in-Progress
- Debit 173000 Buildings, Improvements, and Renovations
- Debit 174000 Other Structures and Facilities
- Debit 175000 Equipment
- Debit 182000 Leasehold Improvements
- Debit 183000 Internal-Use Software
- Debit 183200 Internal-Use Software in Development
- Debit 184000 Other Natural Resources
- Debit 189000 Other General Property, Plant, and Equipment
- Debit 199000 Other Assets
- Debit 610000 Operating Expenses/Program Costs
- Debit 690000 Non-Production Costs
- Credit 211000 Accounts Payable
- Credit 213000 Contract Holdbacks
B407 To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.

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

Proprietary Entry
Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit 679500 Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees

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

Proprietary Entry
Debit 211000 Accounts Payable
Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise
Debit 213000 Contract Holdbacks
Debit 214000 Accrued Interest Payable - Not Otherwise Classified
Debit 216000 Entitlement Benefits Due and Payable
Debit 219000 Other Liabilities With Related Budgetary Obligations
Debit 220000 Liability for Unpaid Insurance Claims
Debit 221000 Accrued Funded Payroll and Leave
Debit 221100 Withholdings Payable
Debit 221300 Employer Contributions and Payroll Taxes Payable
Debit 221500 Other Post Employment Benefits Due and Payable
Debit 294000 Capital Lease Liability
Credit 212000 Disbursements in Transit
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. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference:  USSGL implementation guidance; Canceled Payables

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

Proprietary Entry
Debit  610000  Operating Expenses/Program Costs
Credit  211000  Accounts Payable

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

Comment:  This activity is not related to USSGL TC-B118. Also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

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

Budgetary Entry
Debit  451000  Apportionments
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Debit  470000  Commitments - Programs Subject to Apportionment
Debit  472000  Commitments - Programs Exempt From Apportionment
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  589000  Tax Revenue Refunds - Not Otherwise Classified
Debit  589100  Tax Revenue Refunds - Individual
Debit  589200  Tax Revenue Refunds - Corporate
Debit  589300  Tax Revenue Refunds - Unemployment
Debit  589400  Tax Revenue Refunds - Excise
Debit  589500  Tax Revenue Refunds - Estate and Gift
Debit  589600  Tax Revenue Refunds - Customs
Debit  633000  Other Interest Expenses
Credit  211000  Accounts Payable
Credit  214000  Accrued Interest Payable - Not Otherwise Classified
Credit  219000  Other Liabilities With Related Budgetary Obligations
B417 To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.

**Comment:** Only post this transaction for claims within a loan guarantee financing account that are incurred, but not yet disbursed. At the time of disbursement to a third-party, post USSGL TC-B110. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

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

**Budgetary Entry**

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

**Proprietary Entry**

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<tbody>
<tr>
<td>218000</td>
<td>211000</td>
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<tr>
<td>Loan Guarantee Liability</td>
<td>Accounts Payable</td>
</tr>
</tbody>
</table>

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. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>461000</td>
<td>462000</td>
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<tr>
<td>Allotments - Realized Resources</td>
<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

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<td>635000</td>
<td>214200</td>
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<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
<td>Accrued Interest Payable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Interest Expenses on Securities</td>
<td>Accrued Interest Payable - Loans</td>
</tr>
<tr>
<td>Other Interest Expenses</td>
<td>Accrued Interest Payable - Debt</td>
</tr>
</tbody>
</table>
**B420** To record the liability for cost to be funded in the future.

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

**Budgetary Entry**
None

**Proprietary Entry**
<table>
<thead>
<tr>
<th>Debit</th>
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<td>Future Funded Expenses</td>
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<td>Entitlement Benefits Due and Payable</td>
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<td>217000</td>
<td>Subsidy Payable to the Financing Account</td>
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<td>219100</td>
<td>Liability for Employer Benefits and Claims Incurred but Not Reported</td>
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<td>220000</td>
<td>Liability for Unpaid Insurance Claims</td>
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<td>222000</td>
<td>Unfunded Leave</td>
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<td>226000</td>
<td>Other Unfunded Employment Related Liability</td>
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<td>Actuarial Pension Liability</td>
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<td>Actuarial Health Insurance Liability</td>
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<td>Actuarial Life Insurance Liability</td>
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<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
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<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
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<td>269000</td>
<td>Other Actuarial Liabilities</td>
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<td>299000</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
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<tr>
<td>299500</td>
<td>Estimated Cleanup Cost Liability</td>
</tr>
</tbody>
</table>

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

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

**Budgetary Entry**
None

**Proprietary Entry**
<table>
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<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>685000</td>
<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
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<tr>
<td>222500</td>
<td>Unfunded FECA Liability</td>
</tr>
<tr>
<td>229000</td>
<td>Other Unfunded Employment Related Liability</td>
</tr>
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</table>

**B424** To record a contingent liability.

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government", as amended by FASAB SFFAS No. 12, "Recognition of Contingent Liabilities Arising from Litigation"

**Budgetary Entry**
None

**Proprietary Entry**
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<td>679000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
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<td>680000</td>
<td>Future Funded Expenses</td>
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<td>Other Losses</td>
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<td>Contingent Liabilities</td>
</tr>
<tr>
<td>292200</td>
<td>Contingent Liabilities - Federal Government Sponsored Enterprise</td>
</tr>
</tbody>
</table>
B425 To record a contingent liability related to capital transfer.

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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<tr>
<td>Financing Sources To Be Transferred Out - Contingent Liability</td>
<td>Contingent Liability for Capital Transfers</td>
</tr>
</tbody>
</table>

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
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<tr>
<td>Changes in Actuarial Liability</td>
<td>Actuarial FECA Liability</td>
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<td></td>
<td>Actuarial Liabilities for Federal Insurance and Guarantee Programs</td>
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<td></td>
<td>Actuarial Liabilities for Treasury-Managed Benefit Programs</td>
</tr>
<tr>
<td></td>
<td>Other Actuarial Liabilities</td>
</tr>
</tbody>
</table>

B428 To record the payable to borrowers from sales of foreclosed property with recourse.

**Comment:** Excess of sales proceeds over cost to the federal government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

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

**Budgetary Entry**

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

**Proprietary Entry**

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<tr>
<th>Debit</th>
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<tr>
<td>155100</td>
<td>211000</td>
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<tr>
<td>Foreclosed Property</td>
<td>Accounts Payable</td>
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</tbody>
</table>
Part 1
Fiscal Year 2022 Reporting
SUPPLEMENT
Section III
U.S. Standard General Ledger
Account Transactions

B430 To record the inventory purchased for a resale under historical cost (title was passed).

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

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

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

B432 To record the fair market value of intangible forfeited property and real and tangible personal property acquired through forfeiture proceedings.

**Comment:** To record the valuation allowance for estimated liens/claims, see E418. When recording the forfeiture of seized monetary instruments, instead use TC D554.

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

**Budgetary Entry**
None

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

B434 To record unclaimed and abandoned items/merchandise at market value when statutory and/or regulatory requirements for forfeiture have been met.

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 154100 Forfeited Property Held for Sale
- Credit 232000 Other Deferred Revenue
B436  To record the funded portion of cleanup costs that was previously estimated.

**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

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

**Proprietary Entry**
- Debit 299500 Estimated Cleanup Cost Liability
- Debit 610000 Operating Expenses/Program Costs
- Debit 690000 Non-Production Costs
- Credit 211000 Accounts Payable
- Credit 680000 Future Funded Expenses

B438  To record capital lease liability.

**Comment:** If capital lease is with a non-federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC B134 if funded by a direct appropriation. Also post USSGL TCs G120 or G122 to track purchases.

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

**Proprietary Entry**
- Debit 181000 Assets Under Capital Lease
- Credit 294000 Capital Lease Liability

B440  To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 214000 Accrued Interest Payable - Not Otherwise Classified
- Credit 251100 Capitalized Loan Interest Payable - Non-Credit Reform
B444 To record the IMF annual Special Drawing Right assessment accrual.

Comment: For the Department of Treasury use only.

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

**Budgetary Entry**
- Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 610000 Operating Expenses/Program Costs
- Credit 211000 Accounts Payable

B446 To record the IMF Annual Assessment.

Comment: For the Department of Treasury use only.

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

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

**Proprietary Entry**
- Debit 211000 Accounts Payable
- Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

B450 To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.

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

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

**Proprietary Entry**
- Debit 211000 Accounts Payable
- Credit 719000 Other Gains
B452 To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.

Comment: Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110). While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

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

Proprietary Entry
Debit 729000 Other Losses
Credit 211000 Accounts Payable

B600 - B699 Disbursements and Payables - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 220500 Liability for Unearned Insurance Premiums
Credit 232000 Other Deferred Revenue
To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B234. Also post USSGL TCs G120, G122, and G124 to track purchases.

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

<table>
<thead>
<tr>
<th><strong>Budgetary Entry</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit 480200</td>
<td>Undelivered Orders - Obligations, Prepaid/Advanced</td>
</tr>
<tr>
<td>Credit 490200</td>
<td>Delivered Orders - Obligations, Paid</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Proprietary Entry</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit 151100</td>
<td>Operating Materials and Supplies Held for Use</td>
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<tr>
<td>Debit 151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<tr>
<td>Debit 151600</td>
<td>Operating Materials and Supplies in Development</td>
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<tr>
<td>Debit 152100</td>
<td>Inventory Purchased for Resale</td>
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<tr>
<td>Debit 152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td>Debit 152500</td>
<td>Inventory - Raw Materials</td>
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<tr>
<td>Debit 152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td>Debit 156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>Debit 157100</td>
<td>Stockpile Materials Held in Reserve</td>
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<tr>
<td>Debit 157200</td>
<td>Stockpile Materials Held for Sale</td>
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<tr>
<td>Debit 159100</td>
<td>Other Related Property</td>
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<tr>
<td>Debit 171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>Debit 171200</td>
<td>Improvements to Land</td>
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<tr>
<td>Debit 172000</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td>Debit 173000</td>
<td>Buildings, Improvements, and Renovations</td>
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<tr>
<td>Debit 174000</td>
<td>Other Structures and Facilities</td>
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<tr>
<td>Debit 175000</td>
<td>Equipment</td>
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<tr>
<td>Debit 182000</td>
<td>Leasehold Improvements</td>
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<td>Debit 183000</td>
<td>Internal-Use Software</td>
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<td>Debit 183200</td>
<td>Internal-Use Software in Development</td>
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<tr>
<td>Debit 184000</td>
<td>Other Natural Resources</td>
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<tr>
<td>Debit 189000</td>
<td>Other General Property, Plant, and Equipment</td>
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<tr>
<td>Debit 199000</td>
<td>Other Assets</td>
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<tr>
<td>Debit 610000</td>
<td>Operating Expenses/Program Costs</td>
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<td>Debit 640000</td>
<td>Benefit Expense</td>
</tr>
<tr>
<td>Debit 690000</td>
<td>Non-Production Costs</td>
</tr>
<tr>
<td>Credit 141000</td>
<td>Advances and Prepayments</td>
</tr>
</tbody>
</table>
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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. While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

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

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

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

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

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

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

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

Proprietary Entry
None

C100 - C399 Collections and Receivables - Receipts

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

Comment:  Also post USSGL TC-A123 if authority was previously anticipated.

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

Budgetary Entry
Debit  422300  Uncollected Subsidy from Program Account
Credit  407000  Anticipated Collections From Federal Sources

Proprietary Entry
None

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

Budgetary Entry
None

Proprietary Entry
Debit  610000  Operating Expenses/Program Costs
Credit  561000  Donated Revenue - Non-Financial Resources
C103  To record the collection of subsidy costs in the financing account.

Comment: Also post USSGL TC-A123 if authority was previously anticipated.

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

**Budgetary Entry**

<table>
<thead>
<tr>
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<td>427100</td>
<td>407000</td>
<td>Actual Program Fund Subsidy Collected</td>
</tr>
<tr>
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<td>422300</td>
<td>Uncollected Subsidy from Program Account</td>
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**Proprietary Entry**

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<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>138900</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>139900</td>
<td>Allowance for Subsidy - Loans - Troubled Assets Relief Program</td>
</tr>
<tr>
<td></td>
<td>218000</td>
<td>Loan Guarantee Liability</td>
</tr>
</tbody>
</table>

C106  To record the collection of reestimated subsidy in the financing account.

Comment: Also post USSGL TC-A123 if authority was previously anticipated. Also post TC-A120 to record allotment of authority not previously anticipated.

Reference: USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>427100</td>
<td>407000</td>
<td>Actual Program Fund Subsidy Collected</td>
</tr>
<tr>
<td></td>
<td>445000</td>
<td>Unapportioned - Unexpired Authority</td>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>131000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td></td>
<td>138000</td>
<td>Loans Receivable - Troubled Assets Relief Program</td>
</tr>
<tr>
<td></td>
<td>138100</td>
<td>Interest Receivable - Loans - Troubled Assets Relief Program</td>
</tr>
</tbody>
</table>

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

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>426000</td>
<td>426100</td>
<td>Actual Collections of Governmental-Type Fees</td>
</tr>
<tr>
<td>426200</td>
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<td>Actual Collections of Loan Principal</td>
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<tr>
<td>426300</td>
<td>426400</td>
<td>Actual Collections of Loan Interest</td>
</tr>
<tr>
<td>426600</td>
<td>426700</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>138900</td>
<td>Loans Receivable - Troubled Assets Relief Program</td>
</tr>
<tr>
<td></td>
<td>138100</td>
<td>Interest Receivable - Loans - Troubled Assets Relief Program</td>
</tr>
<tr>
<td></td>
<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
</tbody>
</table>
C108  To record collections in nonfiduciary deposit funds.

Comment:  This entry is for the initial and subsequent collections from non-federal sources into a nonfiduciary deposit fund. This entry should not be used for collections of interest on Treasury securities. For accrual and collection of interest on Treasury securities, see TC C418, TC E205, and TC C156.

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

Budgetary Entry
None

Proprietary Entry
Debit 101000  Fund Balance With Treasury
Debit 113500  Funds Held Outside of Treasury - Non-Budgetary
Debit 113510  Restricted Cash Held Outside of Treasury - Non-Budgetary
Debit 119000  Other Cash
Debit 123500  Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit 240000  Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

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

### Budgetary Entry

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

### Proprietary Entry

- **Debit** 101000 Fund Balance With Treasury
- **Credit** 131000 Accounts Receivable
- **Credit** 132000 Funded Employment Benefit Contributions Receivable
- **Credit** 134000 Interest Receivable - Not Otherwise Classified
- **Credit** 134100 Interest Receivable - Loans
- **Credit** 134200 Interest Receivable - Investments
- **Credit** 134300 Interest Receivable - Taxes
- **Credit** 135000 Loans Receivable
- **Credit** 136000 Penalties and Fines Receivable - Not Otherwise Classified
- **Credit** 136100 Penalties and Fines Receivable - Loans
- **Credit** 136300 Penalties and Fines Receivable - Taxes
- **Credit** 137000 Administrative Fees Receivable - Not Otherwise Classified
- **Credit** 137100 Administrative Fees Receivable - Loans
- **Credit** 137300 Administrative Fees Receivable - Taxes
- **Credit** 137400 Criminal Restitution Receivable
- **Credit** 139900 Allowance for Subsidy
- **Credit** 155100 Foreclosed Property
- **Credit** 510000 Revenue From Goods Sold
- **Credit** 520000 Revenue From Services Provided
- **Credit** 531000 Interest Revenue - Other
- **Credit** 531100 Interest Revenue - Investments
- **Credit** 531200 Interest Revenue - Loans Receivable/Uninvested Funds
- **Credit** 532000 Penalties and Fines Revenue
- **Credit** 532500 Administrative Fees Revenue
- **Credit** 540000 Funded Benefit Program Revenue
- **Credit** 550000 Insurance and Guarantee Premium Revenue
- **Credit** 575000 Expenditure Financing Sources - Transfers-In
- **Credit** 590000 Other Revenue
Credit 599700 Financing Sources Transferred In From Custodial Statement Collections

C110 To reclassify collections to liquidate prior-year deficiency.

**Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

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

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

**Proprietary Entry**
- None

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

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

**Budgetary Entry**
- None

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

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

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

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

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

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

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

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

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

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

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**
- Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
- Credit 412000 Anticipated Indefinite Appropriations
- Credit 439400 Receipts Unavailable for Obligation Upon Collection
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 232000 Other Deferred Revenue

C115  To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

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

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

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

**Proprietary Entry**
- Debit 120500 Foreign Currency Denominated Equivalent Assets
- Credit 138400 Interest Receivable - Foreign Currency Denominated Assets
C116  To record in the financing fund unearned fees collected for undisbursed loans.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

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

**Budgetary Entry**
- Debit 426100 Actual Collections of Business-Type Fees
- Credit 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 232000 Other Deferred Revenue

C117  To record in the financing fund fees collected when loans are disbursed.

**Comment:** Fees are earned by loan guarantees when the third party disburses. Also post USSGL TC-A123 if authority was previously anticipated.

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

**Budgetary Entry**
- Debit 426100 Actual Collections of Business-Type Fees
- Credit 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 218000 Loan Guarantee Liability

C118  To record in the financing fund fees earned when loans are disbursed.

**Comment:** For loan guarantees and direct loans, fees are earned when the third party disburses.

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

**Budgetary Entry**
- None

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

C119  To record the receipt of remuneration.

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

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

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**

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

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

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

Budgetary Entry  
None  

Proprietary Entry  
Debit  
101000  Fund Balance With Treasury  
161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities  
Credit  
161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities  
162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities  

C123  
To record the maturity of federal securities acquired at a premium by a nonfiduciary deposit fund.  

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

Budgetary Entry  
None  

Proprietary Entry  
Debit  
101000  Fund Balance With Treasury  
161300  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
162300  Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities  
Credit  
161000  Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
161200  Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  
162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities  
162200  Premium on Securities Other Than the Bureau of the Fiscal Service Securities
C124 To record the maturity of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Prior to maturity, an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service. See USSGL TC C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

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

**Budgetary Entry**

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

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>161100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
</tbody>
</table>
C125  To record the maturity of federal securities acquired at a discount in a nonfiduciary deposit fund.

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

Budgetary Entry
None

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

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

Comment:  For the Department of Treasury use only.

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

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

Proprietary Entry
Debit 120900  Uninvested Foreign Currency
Credit 120500  Foreign Currency Denominated Equivalent Assets
Credit 134200  Interest Receivable - Investments
Credit 138400  Interest Receivable - Foreign Currency Denominated Assets
Credit 167000  Foreign Investments
C127  To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

Comment:  For the Department of Treasury use only.

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

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

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

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

Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  163100  Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit  163000  Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit  163300  Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

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

Comment:  Also post USSGL TC A123 if authority was previously anticipated. This transaction is also applicable to credit card rebates.

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

Budgetary Entry
Debit  487200  Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit  431000  Anticipated Recoveries of Prior-Year Obligations
Credit  445000  Unapportioned - Unexpired Authority
Credit  462000  Unobligated Funds Exempt From Apportionment
Credit  465000  Allotments - Expired Authority

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  131000  Accounts Receivable
Credit  141000  Advances and Prepayments
C132 To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior-year that create budgetary resources. These refunds were not previously accrued as receivables.

Comment: Also post USSGL TC-A123 if authority was previously anticipated. Reverse USSGL TC-B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

Budgetary Entry
Debit 497200  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 431000  Anticipated Recoveries of Prior-Year Obligations
Credit 445000  Unapportioned - Unexpired Authority
Credit 462000  Unobligated Funds Exempt From Apportionment
Credit 465000  Allotments - Expired Authority

Proprietary Entry
Debit 101000  Fund Balance With Treasury
Credit 151100  Operating Materials and Supplies Held for Use
Credit 151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit 151600  Operating Materials and Supplies in Development
Credit 152100  Inventory Purchased for Resale
Credit 152200  Inventory Held in Reserve for Future Sale
Credit 152500  Inventory - Raw Materials
Credit 152600  Inventory - Work-in-Process
Credit 152700  Inventory - Finished Goods
Credit 156100  Commodities Held Under Price Support and Stabilization Support Programs
Credit 157100  Stockpile Materials Held in Reserve
Credit 157200  Stockpile Materials Held for Sale
Credit 159100  Other Related Property
Credit 171100  Land and Land Rights
Credit 171200  Improvements to Land
Credit 172000  Construction-in-Progress
Credit 173000  Buildings, Improvements, and Renovations
Credit 174000  Other Structures and Facilities
Credit 175000  Equipment
Credit 181000  Assets Under Capital Lease
Credit 182000  Leasehold Improvements
Credit 183000  Internal-Use Software
Credit 183200  Internal-Use Software in Development
Credit 184000  Other Natural Resources
Credit 189000  Other General Property, Plant, and Equipment
Credit 199000  Other Assets
Credit 610000  Operating Expenses/Program Costs
Credit 640000  Benefit Expense
Credit 650000  Cost of Goods Sold
Credit 690000  Non-Production Costs
C133 To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.

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

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>198100</td>
<td>571300</td>
</tr>
</tbody>
</table>

- **Debit** 198100 Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government
- **Credit** 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government
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 B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

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

**Proprietary Entry**
Debit 101000 Fund Balance With Treasury
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Credit 151600 Operating Materials and Supplies in Development
Credit 152200 Inventory Held in Reserve for Future Sale
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Credit 157100 Stockpile Materials Held in Reserve
Credit 157200 Stockpile Materials Held for Sale
Credit 159100 Other Related Property
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 183000 Internal-Use Software
Credit 183200 Internal-Use Software in Development
Credit 184000 Other Natural Resources
Credit 189000 Other General Property, Plant, and Equipment
Credit 199000 Other Assets
Credit 610000 Operating Expenses/Program Costs
Credit 650000 Cost of Goods Sold
Credit 690000 Non-Production Costs
C135 To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.

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

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

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 520000 Revenue From Services Provided
Credit 531000 Interest Revenue - Other
Credit 531100 Interest Revenue - Investments
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 532000 Penalties and Fines Revenue
Credit 532500 Administrative Fees Revenue
Credit 560000 Donated Revenue - Financial Resources
Credit 580000 Tax Revenue Collected - Not Otherwise Classified
Credit 581000 Tax Revenue Collected - Individual
Credit 582000 Tax Revenue Collected - Corporate
Credit 583000 Tax Revenue Collected - Unemployment
Credit 584000 Tax Revenue Collected - Excise
Credit 585000 Tax Revenue Collected - Estate and Gift
Credit 586000 Tax Revenue Collected - Customs
Credit 590000 Other Revenue
Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust

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 B234 for direct appropriations. Also post USSGL TC A123 if authority was previously anticipated. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC D582 to reclassify the reduction of an expense from unfunded to funded.

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

Budgetary Entry
Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 431000 Anticipated Recoveries of Prior-Year Obligations
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment
Credit 465000 Allotments - Expired Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
Part 1  Fiscal Year 2022 Reporting
SUPPLEMENT  Section III
U.S. Standard General Ledger
Section III
Account Transactions

C137  To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC B234 for direct appropriations.

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

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  131000  Accounts Receivable
Credit  729000  Other Losses

C138  To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

Comment: See USSGL TC C414 for the accrued receivable. Reverse USSGL TC B234 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC D582 to reclassify the reduction of an expense from unfunded to funded. This transaction is also applicable to credit card rebates.

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

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

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

Comment: Also post USSGL TC D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC B234.

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

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

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

**Budgetary Entry**
- Debit 427300 Interest Collected From Treasury
- Debit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources
- Credit 428300 Interest Receivable From Treasury
- Credit 428700 Other Federal Receivables

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

To record a collection of non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund Receipt Account.

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

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

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 531000 Interest Revenue - Other
- Credit 531100 Interest Revenue - Investments
- Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
- Credit 532000 Penalties and Fines Revenue
- Credit 532500 Administrative Fees Revenue
- Credit 560000 Donated Revenue - Financial Resources
- Credit 580000 Tax Revenue Collected - Not Otherwise Classified
- Credit 580100 Tax Revenue Collected - Individual
- Credit 580200 Tax Revenue Collected - Corporate
- Credit 580300 Tax Revenue Collected - Unemployment
- Credit 580400 Tax Revenue Collected - Excise
- Credit 580500 Tax Revenue Collected - Estate and Gift
- Credit 580600 Tax Revenue Collected - Customs
- Credit 590000 Other Revenue
- Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust

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

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

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 599000 Collections for Others - Statement of Custodial Activity
- Credit 298000 Custodial Liability
C143 To record the collection of receivables of custodial revenue from a non-federal source that is deposited to a miscellaneous receipt account.

**Comment:** If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC D585; If a collection was not previously accrued, see USSGL TCs C141 or C147; See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>Fund Balance With Treasury</td>
<td>101000</td>
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<tr>
<td>Taxes Receivable</td>
<td>132500</td>
</tr>
<tr>
<td>Interest Receivable - Loans</td>
<td>134100</td>
</tr>
<tr>
<td>Interest Receivable - Taxes</td>
<td>134300</td>
</tr>
<tr>
<td>Penalties and Fines Receivable - Taxes</td>
<td>136300</td>
</tr>
<tr>
<td>Administrative Fees Receivable - Loans</td>
<td>137100</td>
</tr>
<tr>
<td>Criminal Restitution Receivable</td>
<td>137400</td>
</tr>
</tbody>
</table>

C144 To record undeposited collections.

**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undeposited Collections</td>
<td>111000</td>
</tr>
</tbody>
</table>
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 year-end.

Reference:  USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry

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

C146  To record the collection of previously accrued receivables in a General Fund Receipt Account.

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

Budgetary Entry
None

Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>101000</th>
<th>Fund Balance With Treasury</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>Credit</td>
<td>134000</td>
<td>Interest Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit</td>
<td>134100</td>
<td>Interest Receivable - Loans</td>
</tr>
<tr>
<td>Credit</td>
<td>134200</td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td>Credit</td>
<td>134300</td>
<td>Interest Receivable - Taxes</td>
</tr>
<tr>
<td>Credit</td>
<td>134400</td>
<td>Interest Receivable on Special Drawing Rights (SDR)</td>
</tr>
<tr>
<td>Credit</td>
<td>136000</td>
<td>Penalties and Fines Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit</td>
<td>136100</td>
<td>Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td>Credit</td>
<td>136300</td>
<td>Penalties and Fines Receivable - Taxes</td>
</tr>
<tr>
<td>Credit</td>
<td>137000</td>
<td>Administrative Fees Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit</td>
<td>137100</td>
<td>Administrative Fees Receivable - Loans</td>
</tr>
<tr>
<td>Credit</td>
<td>137300</td>
<td>Administrative Fees Receivable - Taxes</td>
</tr>
<tr>
<td>Credit</td>
<td>137400</td>
<td>Criminal Restitution Receivable</td>
</tr>
</tbody>
</table>
C147  To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end. To record in a miscellaneous receipt TAFS an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC- A147.

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

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599300</td>
<td>298500</td>
<td>Offset to Non-Entity Collections - Statement of Changes in Net Position Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
</tr>
</tbody>
</table>

C148  To record the payback of a bridge loan.

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

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

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>426600</td>
<td>463500</td>
<td>Other Actual Business-Type Collections From Non-Federal Sources Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit 161000</td>
<td>135000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service Loans Receivable</td>
</tr>
<tr>
<td>Credit 531200</td>
<td></td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
</tbody>
</table>

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>721200</td>
<td>Fund Balance With Treasury Losses on Disposition of Borrowings</td>
</tr>
<tr>
<td>135000</td>
<td></td>
<td>Loans Receivable</td>
</tr>
</tbody>
</table>
C150  To record the receipt of other cash and noncash monetary assets.

Comment:  See USSGL TC C108.

Budgetary Entry
None

Proprietary Entry
Debit  113500  Funds Held Outside of Treasury - Non-Budgetary
Debit  113510  Restricted Cash Held Outside of Treasury - Non-Budgetary
Debit  119000  Other Cash
Debit  119400  Exchange Stabilization Fund (ESF) Assets - Holdings of Special
            Drawing Rights (SDR)
Debit  119500  Other Monetary Assets
Debit  123500  Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit    299000  Other Liabilities Without Related Budgetary Obligations

C151  To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

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

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

Budgetary Entry
None

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

C152  To record loans receivable resulting from repayable advances.

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

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

Budgetary Entry
None

Proprietary Entry
Debit  135000  Loans Receivable
Credit    298500  Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
C153  To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

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

Budgetary Entry
None

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

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

Comment:  Also post USSGL TC A123 if authority was previously anticipated.

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

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 531000 Interest Revenue - Other
Credit 531100 Interest Revenue - Investments
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

C155  To record the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements.

Comment:  See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Budgetary Entry
None

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

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

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

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

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 134200 Interest Receivable - Investments
C157  To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.

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

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

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

**Proprietary Entry**
Debit 120500  Foreign Currency Denominated Equivalent Assets
Credit 138400  Interest Receivable - Foreign Currency Denominated Assets

C158  To record cash donations collected in an expenditure account, as allowed by law.

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

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

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 155100  Foreclosed Property
Debit 721000  Losses on Disposition of Assets - Other
Credit 134000  Interest Receivable - Not Otherwise Classified
Credit 134100  Interest Receivable - Loans
Credit 135000  Loans Receivable
Credit 711000  Gains on Disposition of Assets - Other
C162  To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

Comment:  This transaction does not include bad debt.

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

Proprietary Entry
Debit  155100  Foreclosed Property
Credit  134000  Interest Receivable - Not Otherwise Classified
Credit  134100  Interest Receivable - Loans
Credit  135000  Loans Receivable
Credit  139900  Allowance for Subsidy

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

Proprietary Entry
Debit  155100  Foreclosed Property
Debit  139900  Allowance for Subsidy
Credit  101000  Fund Balance With Treasury
Credit  134000  Interest Receivable - Not Otherwise Classified
Credit  134100  Interest Receivable - Loans
Credit  135000  Loans Receivable
Credit  139900  Allowance for Subsidy
C164 To record non-cash assets donated by the public.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 151100 Operating Materials and Supplies Held for Use
- Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 152500 Inventory - Raw Materials
- Debit 152700 Inventory - Finished Goods
- Debit 157200 Stockpile Materials Held for Sale
- Debit 159100 Other Related Property
- Debit 171100 Land and Land Rights
- Debit 173000 Buildings, Improvements, and Renovations
- Debit 174000 Other Structures and Facilities
- Debit 175000 Equipment
- Debit 182000 Leasehold Improvements
- Debit 183000 Internal-Use Software
- Debit 184000 Other Natural Resources
- Debit 189000 Other General Property, Plant, and Equipment
- Credit 561000 Donated Revenue - Non-Financial Resources

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

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

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

**Budgetary Entry**
None

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

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.

**Comment:** Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 153200 Seized Cash Deposited
- Debit 299000 Other Liabilities Without Related Budgetary Obligations
- Credit 153100 Seized Monetary Instruments
- Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
C172 To record a revenue for forfeited cash deposited to the forfeiture fund.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property." Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 412000 Anticipated Indefinite Appropriations
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents

C174 To record undeposited cash that was forfeited.

Comment: Reverse USSGL TC-C166.

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

Budgetary Entry
None

Proprietary Entry
Debit 111000 Undeposited Collections
Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents

C176 To record cash deposited after forfeiture.

Comment: Also post USSGL TC-A123 if authority was previously anticipated.

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

Budgetary Entry
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 412000 Anticipated Indefinite Appropriations
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

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

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

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

Budgetary Entry
None

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

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

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

**Budgetary Entry**
None

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

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

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated. Record USSGL account 421000 if unfilled customer orders were previously anticipated. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

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

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

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

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

**Comment:** While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Budgetary Entry**
Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources  
Credit 425100 Reimbursements Earned - Receivable

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

Comment: While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit 425100 Reimbursements Earned - Receivable

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

C188 To record the collection of revenue into unavailable special fund receipt accounts.

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

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

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 520000 Revenue From Services Provided
Credit 531000 Interest Revenue - Other
Credit 531100 Interest Revenue - Investments
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 532000 Penalties and Fines Revenue
Credit 532500 Administrative Fees Revenue
Credit 590000 Other Revenue

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


Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 599700 Financing Sources Transferred In From Custodial Statement Collections
# U.S. Standard General Ledger
## Account Transactions

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

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC A510 for non-exchange expenditure transfers-in. Also post USSGL TC-A123 if authority was previously anticipated.

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

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

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

### C192
To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

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

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

#### Budgetary Entry
None

#### Proprietary Entry
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>120000</td>
<td>Foreign Currency</td>
</tr>
<tr>
<td>560000</td>
<td>Donated Revenue - Financial Resources</td>
</tr>
</tbody>
</table>

### 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
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>120000</td>
<td>Foreign Currency</td>
</tr>
<tr>
<td>729000</td>
<td>Other Losses</td>
</tr>
<tr>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
</tbody>
</table>
C196  To record a capital transfer received in a General Fund Receipt Account.

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

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>101000</td>
<td>192500</td>
</tr>
<tr>
<td>101000</td>
<td>575600</td>
</tr>
</tbody>
</table>

Debit: Fund Balance With Treasury
Credit: Capital Transfers Receivable
Credit: Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>164200</td>
</tr>
<tr>
<td>101000</td>
<td>164400</td>
</tr>
</tbody>
</table>

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>101000</td>
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<tr>
<td>101000</td>
<td>164200</td>
</tr>
<tr>
<td>101000</td>
<td>164400</td>
</tr>
<tr>
<td>101000</td>
<td>164700</td>
</tr>
</tbody>
</table>

Debit: Fund Balance With Treasury
Debit: Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit: Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit: Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit: 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-A123 if authority was previously anticipated.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>427300</td>
<td>407000           Anticipated Collections From Federal Sources</td>
</tr>
<tr>
<td></td>
<td>445000           Unapportioned - Unexpired Authority</td>
</tr>
<tr>
<td></td>
<td>462000           Unobligated Funds Exempt From Apportionment</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>164600           Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td></td>
<td>162300           Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td></td>
<td>164200           Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td></td>
<td>164400           Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
</tbody>
</table>

C205 To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government.

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

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

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>405000</td>
<td>424000               Appropriations Reduced by Offsetting Collections or Receipts - Collected</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
C400 - C599 Collections and Receivables - Receivables/Accrued Revenue

C402  To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund Receipt Account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

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

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

Budgetary Entry
None

Proprietary Entry
Debit  131000  Accounts Receivable
Debit  132500  Taxes Receivable
Debit  134000  Interest Receivable - Not Otherwise Classified
Debit  134100  Interest Receivable - Loans
Debit  134200  Interest Receivable - Investments
Debit  134300  Interest Receivable - Taxes
Debit  136000  Penalties and Fines Receivable - Not Otherwise Classified
Debit  136100  Penalties and Fines Receivable - Loans
Debit  136300  Penalties and Fines Receivable - Taxes
Debit  137000  Administrative Fees Receivable - Not Otherwise Classified
Debit  137100  Administrative Fees Receivable - Loans
Debit  137300  Administrative Fees Receivable - Taxes
Debit  137400  Criminal Restitution Receivable
Credit  531000  Interest Revenue - Other
Credit  531100  Interest Revenue - Investments
Credit  531200  Interest Revenue - Loans Receivable/Uninvested Funds
Credit  532000  Penalties and Fines Revenue
Credit  532500  Administrative Fees Revenue
Credit  560000  Donated Revenue - Financial Resources
Credit  582000  Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit  582100  Tax Revenue Accrual Adjustment - Individual
Credit  582200  Tax Revenue Accrual Adjustment - Corporate
Credit  582300  Tax Revenue Accrual Adjustment - Unemployment
Credit  582400  Tax Revenue Accrual Adjustment - Excise
Credit  582500  Tax Revenue Accrual Adjustment - Estate and Gift
Credit  582600  Tax Revenue Accrual Adjustment - Customs
Credit  590000  Other Revenue
C403  To record a receivable for Old IMF Quota Payments.

Comment:  For the Department of Treasury use only. Also post C405.
Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

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

C404  To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

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

Budgetary Entry
None

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

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

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

Budgetary Entry
None

Proprietary Entry
Debit  599400  Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit  298500  Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
C406  To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

**Comment:** Applicable to guaranteed loans. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

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

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

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

---

C408  To record in the financing fund the disbursement of direct loans.

**Comment:** Also post USSGL TC-B234 if funded by a direct appropriation.

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

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

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

---

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

**Reference:** Direct Loan Credit Reform Guidance

**Budgetary Entry**
- None

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

---

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

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

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

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

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Credit 139900 Allowance for Subsidy
- Credit 218000 Loan Guarantee Liability
C413  To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**
Debit 427500  Actual Collections From Liquidating Fund
Credit 407000  Anticipated Collections From Federal Sources
Credit 428500  Receivable From the Liquidating Fund

**Proprietary Entry**
Debit 101000  Fund Balance With Treasury
Credit 131000  Accounts Receivable
Credit 139900  Allowance for Subsidy
Credit 218000  Loan Guarantee Liability

C414  To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 131000  Accounts Receivable
Credit 151100  Operating Materials and Supplies Held for Use
Credit 151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit 151600  Operating Materials and Supplies in Development
Credit 152200  Inventory Held in Reserve for Future Sale
Credit 152500  Inventory - Raw Materials
Credit 152600  Inventory - Work-in-Process
Credit 152700  Inventory - Finished Goods
Credit 156100  Commodities Held Under Price Support and Stabilization Support Programs
Credit 157100  Stockpile Materials Held in Reserve
Credit 157200  Stockpile Materials Held for Sale
Credit 159100  Other Related Property
Credit 171100  Land and Land Rights
Credit 171200  Improvements to Land
Credit 172000  Construction-in-Progress
Credit 173000  Buildings, Improvements, and Renovations
Credit 174000  Other Structures and Facilities
Credit 175000  Equipment
Credit 181000  Assets Under Capital Lease
Credit 182000  Leasehold Improvements
Credit 183000  Internal-Use Software
Credit 183200  Internal-Use Software in Development
Credit 184000  Other Natural Resources
Credit 189000  Other General Property, Plant, and Equipment
Credit 199000  Other Assets
Credit 650000  Cost of Goods Sold
Credit 679000  Other Expenses Not Requiring Budgetary Resources
Credit 690000  Non-Production Costs
C415  To record a receivable for new IMF Quota Payments under Credit Reform.

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

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

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

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

  Comment:  Also post USSGL TC A123 if authority was previously anticipated.

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

Proprietary Entry
Debit  131000  Accounts Receivable
Debit  132000  Funded Employment Benefit Contributions Receivable
Debit  134000  Interest Receivable - Not Otherwise Classified
Debit  134100  Interest Receivable - Loans
Debit  134200  Interest Receivable - Investments
Debit  134300  Interest Receivable - Taxes
Debit  136000  Penalties and Fines Receivable - Not Otherwise Classified
Debit  136100  Penalties and Fines Receivable - Loans
Debit  136300  Penalties and Fines Receivable - Taxes
Debit  137000  Administrative Fees Receivable - Not Otherwise Classified
Debit  137100  Administrative Fees Receivable - Loans
Debit  137300  Administrative Fees Receivable - Taxes
Credit  531000  Interest Revenue - Other
Credit  531100  Interest Revenue - Investments
Credit  531200  Interest Revenue - Loans Receivable/Uninvested Funds
Credit  532000  Penalties and Fines Revenue
Credit  532500  Administrative Fees Revenue
Credit  540000  Funded Benefit Program Revenue
Credit  590000  Other Revenue

C417  To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.

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

Budgetary Entry
None

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

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

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

Budgetary Entry
None

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

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

Comment:  For the Department of Treasury use only.

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

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

Proprietary Entry
Debit  134200  Interest Receivable - Investments
Credit  167200  Premium on Foreign Investments
Credit  531100  Interest Revenue - Investments
C420  To record accrued revenue or other financing sources without budgetary impact.

Comment: Receivables from non-federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For receivables reported for non-federal custodial collections, also post USSGL TC C404. For federal and non-federal receivables reported in a General Fund Receipt Account, also post USSGL TC C405. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Reference: Per OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit  131000 Accounts Receivable
Debit  132000 Funded Employment Benefit Contributions Receivable
Debit  134000 Interest Receivable - Not Otherwise Classified
Debit  134100 Interest Receivable - Loans
Debit  134200 Interest Receivable - Investments
Debit  134300 Interest Receivable - Taxes
Debit  136000 Penalties and Fines Receivable - Not Otherwise Classified
Debit  136100 Penalties and Fines Receivable - Loans
Debit  136300 Penalties and Fines Receivable - Taxes
Debit  137000 Administrative Fees Receivable - Not Otherwise Classified
Debit  137100 Administrative Fees Receivable - Loans
Debit  137300 Administrative Fees Receivable - Taxes
Debit  137400 Criminal Restitution Receivable
Debit  138100 Interest Receivable - Loans - Troubled Assets Relief Program
Debit  138400 Interest Receivable - Foreign Currency Denominated Assets
Credit  510000 Revenue From Goods Sold
Credit  520000 Revenue From Services Provided
Credit  531000 Interest Revenue - Other
Credit  531100 Interest Revenue - Investments
Credit  531200 Interest Revenue - Loans Receivable/Uninvested Funds
Credit  532000 Penalties and Fines Revenue
Credit  532500 Administrative Fees Revenue
Credit  540000 Funded Benefit Program Revenue
Credit  550000 Insurance and Guarantee Premium Revenue
Credit  560000 Donated Revenue - Financial Resources
Credit  577500 Non-Budgetary Financing Sources Transferred In
Credit  590000 Other Revenue
C421 To accrue unfunded FECA revenue from a federal source by the Department of Labor.

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

Budgetary Entry
None

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

C422 To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.

Comment: These are not budgetary resources until collected.

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

Budgetary Entry
None

Proprietary Entry
Debit 131000 Accounts Receivable
Debit 132000 Funded Employment Benefit Contributions Receivable
Debit 132500 Taxes Receivable
Debit 134000 Interest Receivable - Not Otherwise Classified
Debit 134100 Interest Receivable - Loans
Debit 134200 Interest Receivable - Investments
Debit 134300 Interest Receivable - Taxes
Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified
Debit 136100 Penalties and Fines Receivable - Loans
Debit 136300 Penalties and Fines Receivable - Taxes
Debit 137000 Administrative Fees Receivable - Not Otherwise Classified
Debit 137100 Administrative Fees Receivable - Loans
Debit 137300 Administrative Fees Receivable - Taxes
Debit 137400 Criminal Restitution Receivable
Credit 520000 Revenue From Services Provided
Credit 531000 Interest Revenue - Other
Credit 531100 Interest Revenue - Investments
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 532000 Penalties and Fines Revenue
Credit 532500 Administrative Fees Revenue
Credit 540000 Funded Benefit Program Revenue
Credit 550000 Insurance and Guarantee Premium Revenue
Credit 582000 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 582100 Tax Revenue Accrual Adjustment - Individual
Credit 582200 Tax Revenue Accrual Adjustment - Corporate
Credit 582300 Tax Revenue Accrual Adjustment - Unemployment
Credit 582400 Tax Revenue Accrual Adjustment - Excise
Credit 582500 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 582600 Tax Revenue Accrual Adjustment - Customs
Credit 590000 Other Revenue
C423  To record accrual of interest receivable on non-federal securities with a bond discount.

Comment:  For the Department of Treasury use only.

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

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

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

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

Comment:  See USSGL TC-B602 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit  220500  Liability for Unearned Insurance Premiums
Debit  232000  Other Deferred Revenue
Credit  510000  Revenue From Goods Sold
Credit  520000  Revenue From Services Provided
Credit  550000  Insurance and Guarantee Premium Revenue
Credit  590000  Other Revenue

C425  To record accounts receivable in a nonfiduciary deposit fund.

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

Budgetary Entry
None

Proprietary Entry
Debit  131000  Accounts Receivable
Credit  240000  Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

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

Comment:  See USSGL TC-C114 for collection entry.

Budgetary Entry
None

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Debit 134100 Interest Receivable - Loans
- Debit 135000 Loans Receivable
- Debit 137100 Administrative Fees Receivable - Loans
- Credit 139900 Allowance for Subsidy
- Credit 218000 Loan Guarantee Liability

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. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

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

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

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Debit 152300 Inventory Held for Repair
- Credit 152900 Inventory - Allowance
- Credit 510000 Revenue From Goods Sold
- Credit 579000 Other Financing Sources

To record the issuance of a bridge loan.

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 135000 Loans Receivable
- Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
C432 To record loans other than credit reform.

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

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

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

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

**Budgetary Entry**
None

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

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

**Budgetary Entry**
None

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

C435 To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

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

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 134000 Interest Receivable - Not Otherwise Classified
Debit 134100 Interest Receivable - Loans
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
C436  To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Budgetary Entry**
None

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 750000 Distribution of Income - Dividend
- Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

**Budgetary Entry**
None

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Credit 120000 Foreign Currency
C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

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

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

Budgetary Entry
None

Proprietary Entry
Debit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 134100 Interest Receivable - Loans

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

Budgetary Entry
None

Proprietary Entry
Debit 138000 Loans Receivable - Troubled Assets Relief Program
Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

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

Budgetary Entry
None

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

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

Comment: Also post USSGL TC B143. Also post USSGL TC A123 if authority was previously anticipated.

Budgetary Entry
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 412000 Anticipated Indefinite Appropriations
Credit 445000 Unapportioned - Unexpired Authority
Credit 461000 Allotments - Realized Resources
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 134200 Interest Receivable - Investments
**C453** To record receipt of accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post USSGL TCs A191 and B143. If budgetary resources were previously anticipated, credit USSGL account 407000.

**Budgetary Entry**
- Debit 427300 Interest Collected From Treasury
- Credit 407000 Anticipated Collections From Federal Sources
- Credit 439401 Daily Inflation/Deflation Compensation Adjustment - Unavailable
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 461000 Allotments - Realized Resources
- Credit 462000 Unobligated Funds Exempt From Apportionment

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

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

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 531100 Interest Revenue - Investments
- Credit 134200 Interest Receivable - Investments
C456  To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

Comment:  Also post reversal of USSGL TC-B143. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

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

C457  To record receipt of accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

Comment:  Also post reversal of USSGL TCs A193 and B143. If budgetary resources were previously anticipated, debit USSGL account 407000. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry
Debit  407000  Anticipated Collections From Federal Sources
Debit  439401  Daily Inflation/Deflation Compensation Adjustment - Unavailable
Debit  445000  Unapportioned - Unexpired Authority
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  427300  Interest Collected From Treasury

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

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

Comment:  Also post reversal of USSGL TC B143. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

Proprietary Entry
Debit  134200  Interest Receivable - Investments
Credit  101000  Fund Balance With Treasury
C600 - C799 Collections and Receivables - Asset Sale and Disposition (Gains and Losses)

C600  To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium

Comment:  For the Department of Treasury use only.

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

Budgetary Entry
Debit  426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit  120900  Uninvested Foreign Currency
Credit  134200  Interest Receivable - Investments
Credit  167000  Foreign Investments
Credit  167200  Premium on Foreign Investments

C601  To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  426800  Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit  120900  Uninvested Foreign Currency
Debit  167100  Discount on Foreign Investments
Credit  134200  Interest Receivable - Investments
Credit  167000  Foreign Investments
To record the sale of federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to making an entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL 407000 and special and trust funds credit USSGL 412000. Also post USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C603 or TC C619 for sale of securities purchased at a premium and sold at a gain or loss by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

### Budgetary Entry

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<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
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<td>Interest Collected From Treasury</td>
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<td>Anticipated Indefinite Appropriations</td>
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<td>Receipts Unavailable for Obligation Upon Collection</td>
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<td>Unapportioned - Unexpired Authority</td>
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<td>Unobligated Funds Exempt From Apportionment</td>
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### Proprietary Entry

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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service</td>
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<td>Losses on Disposition of Investments</td>
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<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>Premium on Securities Other Than the Bureau of the Fiscal Service</td>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service</td>
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<td>711100</td>
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<td>Gains on Disposition of Investments</td>
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</table>
C603 To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**
None

**Proprietary Entry**

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<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
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<td>Interest Revenue - Investments</td>
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To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.

Comment: Prior to the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, and TC C140 to record the collection of interest received on the sale. See USSGL TC C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

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<td>411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
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<td>412000</td>
<td>439400 ReceiptsUnavailable for Obligation Upon Collection</td>
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<td>445000</td>
<td>445000 Unapportioned - Unexpired Authority</td>
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<tr>
<td>451000</td>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>462200</td>
<td>161000 Fund Balance With Treasury</td>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>101000</td>
<td>161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>161300</td>
<td>161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>162300</td>
<td>161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>721100</td>
<td>162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>162200</td>
<td>162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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</tbody>
</table>
To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>240000</td>
<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
</tr>
<tr>
<td>531100</td>
<td>Interest Revenue - Investments</td>
</tr>
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<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<tr>
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<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
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<td>Contra Revenue for Interest Revenue - Investments</td>
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</table>
C606  To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

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<tr>
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<tr>
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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>Gains on Disposition of Investments</td>
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<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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</table>
C607  To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**
None

**Proprietary Entry**

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<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
</tr>
<tr>
<td>531100</td>
<td></td>
<td>Interest Revenue - Investments</td>
</tr>
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</table>
C608 To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400; if budgetary resources were previously anticipated, revolving funds debit USSGL 407000 and special and trust funds debit USSGL 412000. Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC C611 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

### Budgetary Entry

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### Proprietary Entry

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<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
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<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
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<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>711100</td>
<td>Gains on Disposition of Investments</td>
</tr>
</tbody>
</table>
C609 To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

Comment: Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry
Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 406000 Anticipated Collections From Non-Federal Sources
Credit 445000 Unapportioned - Unexpired Authority

Proprietary Entry
Debit 721000 Losses on Disposition of Assets - Other
Credit 165000 Preferred Stock in Federal Government Sponsored Enterprise
Credit 165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Credit 165200 Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 211200 Accounts Payable for Federal Government Sponsored Enterprise

C610 To record the sale or disposition of personal property collected for replacement property.

Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.

Reference: See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Website. Also see 41 CFR Chapter 101, "Federal Property Management Regulations" and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 131000 Accounts Receivable
Debit 175900 Accumulated Depreciation on Equipment
Debit 181900 Accumulated Depreciation on Assets Under Capital Lease
Debit 182900 Accumulated Amortization on Leasehold Improvements
Debit 183900 Accumulated Amortization on Internal-Use Software
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 721000 Losses on Disposition of Assets - Other
Credit 175000 Equipment
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 183000 Internal-Use Software
Credit 183200 Internal-Use Software in Development
Credit 189000 Other General Property, Plant, and Equipment
Credit 711000 Gains on Disposition of Assets - Other
To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**
None

**Proprietary Entry**
- **Debit** 101000 Fund Balance With Treasury
- **Debit** 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- **Debit** 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
- **Debit** 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
- **Debit** 531100 Interest Revenue - Investments
- **Credit** 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- **Credit** 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
- **Credit** 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- **Credit** 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- **Credit** 531800 Contra Revenue for Interest Revenue - Investments

To record the loss (or gain) from sale of foreclosed property without recourse.

**Comment:** Applicable to guaranteed loans. Credit USSGL account 139900 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
- **Debit** 426500 Actual Collections From Sale of Foreclosed Property
- **Credit** 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
- **Debit** 101000 Fund Balance With Treasury
- **Debit** 139900 Allowance for Subsidy
- **Credit** 155100 Foreclosed Property
C613 To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.

**Reference:** USSGL Implementation Guidance: FASAB FFATR No. 14 and FASAB SFFAS No. 44, "Accounting for the Disposal of General Property, Plant and Equipment" and "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use"

**Budgetary Entry**
None

**Proprietary Entry**

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</tr>
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</table>
C614  To record the gain on property sold with recourse.

Comment:  Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A123 if authority was previously anticipated.

Reference:  USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit  426500  Actual Collections From Sale of Foreclosed Property
Credit  406000  Anticipated Collections From Non-Federal Sources
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Credit  134100  Interest Receivable - Loans
Credit  135000  Loans Receivable
Credit  155100  Foreclosed Property
Credit  211000  Accounts Payable

C615  To record the disposition of general property, plant and equipment that was permanently removed.


Budgetary Entry
None

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  721000  Losses on Disposition of Assets - Other
Credit  199500  General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Credit  711000  Gains on Disposition of Assets - Other

C616  To record the loss on loan receivable from the borrower on a sale with recourse.

Comment:  Also post USSGL TC-A123 if authority was previously anticipated.

Reference:  USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit  426500  Actual Collections From Sale of Foreclosed Property
Credit  406000  Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit  101000  Fund Balance With Treasury
Debit  135000  Loans Receivable
Credit  155100  Foreclosed Property
To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund.

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<td>Gains on Disposition of Investments</td>
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To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.

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<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td>161200</td>
<td></td>
</tr>
<tr>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
<td>162000</td>
<td></td>
</tr>
<tr>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
<td>162200</td>
<td></td>
</tr>
<tr>
<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
<td>240000</td>
<td></td>
</tr>
<tr>
<td>Contra Revenue for Interest Revenue - Investments</td>
<td>531800</td>
<td></td>
</tr>
</tbody>
</table>
To record the redemption of federal securities purchased at a discount and sold at a discount by a
nonfiduciary deposit fund when the redemption results in a gain.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a
nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
- **Debit** 101000: Fund Balance With Treasury
- **Debit** 161100: Discount on U.S. Treasury Securities Issued by the Bureau of the
  Fiscal Service
- **Debit** 162100: Discount on Securities Other Than the Bureau of the Fiscal Service
  Securities
- **Debit** 531800: Contra Revenue for Interest Revenue - Investments
- **Credit** 161000: Investments in U.S. Treasury Securities Issued by the Bureau of the
  Fiscal Service
- **Credit** 161300: Amortization of Discount and Premium on U.S. Treasury Securities
  Issued by the Bureau of the Fiscal Service
- **Credit** 162000: Investments in Securities Other Than the Bureau of the Fiscal
  Service Securities
- **Credit** 162300: Amortization of Discount and Premium on Securities Other Than
  the Bureau of the Fiscal Service Securities
- **Credit** 240000: Liability for Non-Fiduciary Deposit Funds and Undeposited
  Collections
- **Credit** 531100: Interest Revenue - Investments

To record the sale prior to maturity of investments in securities (other than those issued by the
Bureau of the Fiscal Service) purchased at 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. Also post USSGL TC-A123 if authority was previously
anticipated.

**Budgetary Entry**
- **Debit** 411400: Appropriated Receipts Derived From Available Trust or Special Fund
  Receipts
- **Credit** 412000: Anticipated Indefinite Appropriations
- **Credit** 439400: Receipts Unavailable for Obligation Upon Collection
- **Credit** 445000: Unapportioned - Unexpired Authority
- **Credit** 462000: Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- **Debit** 101000: Fund Balance With Treasury
- **Debit** 162100: Discount on Securities Other Than the Bureau of the Fiscal Service
  Securities
- **Debit** 721100: Losses on Disposition of Investments
- **Credit** 162000: Investments in Securities Other Than the Bureau of the Fiscal
  Service Securities
- **Credit** 162300: Amortization of Discount and Premium on Securities Other Than
  the Bureau of the Fiscal Service Securities
- **Credit** 169000: Other Investments
- **Credit** 711100: Gains on Disposition of Investments
C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 721100 Losses on Disposition of Investments
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 169000 Other Investments
Credit 531100 Interest Revenue - Investments
Credit 711100 Gains on Disposition of Investments

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

Comment: Also post USSGL TC-A123 if authority was previously anticipated. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry
Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 406000 Anticipated Collections From Non-Federal Sources
Credit 445000 Unapportioned - Unexpired Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 721000 Losses on Disposition of Assets - Other
Credit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 152400 Inventory - Excess, Obsolete, and Unserviceable
Credit 711000 Gains on Disposition of Assets - Other
C628 To record cash collected from a loss or a gain from the sale of foreclosed property.

Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale. Also post USSGL TC-A123 if authority was previously anticipated.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 426500 Actual Collections From Sale of Foreclosed Property
Credit 406000 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 721000 Losses on Disposition of Assets - Other
Credit 155100 Foreclosed Property
Credit 711000 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials authorized to be sold. The sale may result in a gain or a loss.

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 445000 Unapportioned - Unexpired Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 650000 Cost of Goods Sold
Debit 721000 Losses on Disposition of Assets - Other
Credit 157200 Stockpile Materials Held for Sale
Credit 590000 Other Revenue
Credit 711000 Gains on Disposition of Assets - Other

C636 To record the collection of sale proceeds from forfeited personal property sold.

Comment: Reverse USSGL TC-B432. Also post USSGL TC-A123 if authority was previously anticipated.

Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 412000 Anticipated Indefinite Appropriations
Credit 445000 Unapportioned - Unexpired Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 565000 Forfeiture Revenue - Forfeitures of Property
C638 To record the sale of forfeited property.

**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", as amended by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting"

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</thead>
<tbody>
<tr>
<td>101000</td>
<td>154100</td>
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<tr>
<td>Fund Balance With Treasury</td>
<td>Forfeited Property Held for Sale</td>
</tr>
</tbody>
</table>

C640 To record the proceeds from commodities sold.

**Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A123 if authority was previously anticipated.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>426600 Other Actual Business-Type Collections From Non-Federal Sources</td>
<td>406000 Anticipated Collections From Non-Federal Sources</td>
</tr>
<tr>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tr>
<td>101000</td>
<td>510000</td>
</tr>
<tr>
<td>Fund Balance With Treasury</td>
<td>Revenue From Goods Sold</td>
</tr>
</tbody>
</table>

C642 To record a loss on the sale of commodities.

**Comment:** For cost of goods sold, if there is no loss involved, see USSGL TC-E408.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>156900 Commodities - Allowance</td>
<td></td>
</tr>
<tr>
<td>650000 Cost of Goods Sold</td>
<td></td>
</tr>
<tr>
<td>156100 Commodities Held Under Price Support and Stabilization Support Programs</td>
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</tr>
</tbody>
</table>
C644 To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC E408.

Budgetary Entry
None

Proprietary Entry
Debit 131000 Accounts Receivable
Debit 151900 Operating Materials and Supplies - Allowance
Debit 152900 Inventory - Allowance
Debit 154900 Forfeited Property - Allowance
Debit 156900 Commodities - Allowance
Debit 159900 Other Related Property - Allowance
Debit 171900 Accumulated Depreciation on Improvements to Land
Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 174900 Accumulated Depreciation on Other Structures and Facilities
Debit 181900 Accumulated Depreciation on Assets Under Capital Lease
Debit 182900 Accumulated Amortization on Leasehold Improvements
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 721000 Losses on Disposition of Assets - Other
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151600 Operating Materials and Supplies in Development
Credit 152100 Inventory Purchased for Resale
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods
Credit 154100 Forfeited Property Held for Sale
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Credit 159100 Other Related Property
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 189000 Other General Property, Plant, and Equipment
Credit 510000 Revenue From Goods Sold
Credit 711000 Gains on Disposition of Assets - Other
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. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<tbody>
<tr>
<td>426600</td>
<td>406000</td>
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<tr>
<td>427700</td>
<td>407000</td>
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**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>151000 Fund Balance With Treasury</td>
</tr>
<tr>
<td>151900</td>
<td>151100 Operating Materials and Supplies - Allowance</td>
</tr>
<tr>
<td>152900</td>
<td>151600 Operating Materials and Supplies Held for Use</td>
</tr>
<tr>
<td>154900</td>
<td>152100 Inventory Purchased for Resale</td>
</tr>
<tr>
<td>156900</td>
<td>152500 Inventory - Raw Materials</td>
</tr>
<tr>
<td>159900</td>
<td>152600 Inventory - Work-in-Process</td>
</tr>
<tr>
<td>171900</td>
<td>152700 Inventory - Finished Goods</td>
</tr>
<tr>
<td>173900</td>
<td>154100 Forfeited Property Held for Sale</td>
</tr>
<tr>
<td>174900</td>
<td>156100 Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>650000</td>
<td>159100 Other Related Property</td>
</tr>
<tr>
<td>721000</td>
<td>171100 Land and Land Rights</td>
</tr>
<tr>
<td></td>
<td>171200 Improvements to Land</td>
</tr>
<tr>
<td></td>
<td>172000 Construction-in-Progress</td>
</tr>
<tr>
<td></td>
<td>173000 Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td></td>
<td>174000 Other Structures and Facilities</td>
</tr>
<tr>
<td></td>
<td>510000 Revenue From Goods Sold</td>
</tr>
<tr>
<td></td>
<td>711000 Gains on Disposition of Assets - Other</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
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<tbody>
<tr>
<td>427700</td>
<td>428700 Other Federal Receivables</td>
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</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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</thead>
<tbody>
<tr>
<td>101000</td>
<td>131000 Accounts Receivable</td>
</tr>
</tbody>
</table>
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. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**

- Debit 428700 Other Federal Receivables
- Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**

- Debit 131000 Accounts Receivable
- Debit 151900 Operating Materials and Supplies - Allowance
- Debit 152900 Inventory - Allowance
- Debit 154900 Forfeited Property - Allowance
- Debit 156900 Commodities - Allowance
- Debit 159900 Other Related Property - Allowance
- Debit 171900 Accumulated Depreciation on Improvements to Land
- Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
- Debit 174900 Accumulated Depreciation on Other Structures and Facilities
- Debit 181900 Accumulated Depreciation on Assets Under Capital Lease
- Debit 182900 Accumulated Amortization on Leasehold Improvements
- Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
- Debit 650000 Cost of Goods Sold
- Debit 721000 Losses on Disposition of Assets - Other
- Credit 151100 Operating Materials and Supplies Held for Use
- Credit 151600 Operating Materials and Supplies in Development
- Credit 152100 Inventory Purchased for Resale
- Credit 152500 Inventory - Raw Materials
- Credit 152600 Inventory - Work-in-Process
- Credit 152700 Inventory - Finished Goods
- Credit 154100 Forfeited Property Held for Sale
- Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
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- Credit 171100 Land and Land Rights
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- Credit 173000 Buildings, Improvements, and Renovations
- Credit 174000 Other Structures and Facilities
- Credit 181000 Assets Under Capital Lease
- Credit 182000 Leasehold Improvements
- Credit 189000 Other General Property, Plant, and Equipment
- Credit 510000 Revenue From Goods Sold
- Credit 711000 Gains on Disposition of Assets - Other
C650  To record accounts receivable and accrue revenue from another federal entity that was previously anticipated.

**Comment:** Also post USSGL TC A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
- Debit 428700 Other Federal Receivables
- Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**
- Debit 131000 Accounts Receivable
- Credit 510000 Revenue From Goods Sold
- Credit 520000 Revenue From Services Provided

C702  To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.

**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A123 if authority was previously anticipated.

**Budgetary Entry**
- Debit 427300 Interest Collected From Treasury
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 451000 Apportionments
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 711100 Gains on Disposition of Investments
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-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry
Debit 407000 Anticipated Collections From Federal Sources
Debit 445000 Unapportioned - Unexpired Authority
Debit 451000 Apportionments
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 427300 Interest Collected From Treasury

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 721100 Losses on Disposition of Investments
Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

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-A123 if authority was previously anticipated.

Budgetary Entry
Debit 427300 Interest Collected From Treasury
Credit 407000 Anticipated Collections From Federal Sources
Credit 445000 Unapportioned - Unexpired Authority
Credit 451000 Apportionments
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 711100 Gains on Disposition of Investments
C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**
- Debit 407000 Anticipated Collections From Federal Sources
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 451000 Apportionments
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 427300 Interest Collected From Treasury

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Debit 164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
- Debit 721100 Losses on Disposition of Investments
- Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts," for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**
- Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
- Credit 439400 Receipts Unavailable for Obligation Upon Collection
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 113000 Funds Held Outside of Treasury - Budgetary
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
C751  To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**
Debit 497200  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 445000  Unapportioned - Unexpired Authority  
Credit 462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 113000  Funds Held Outside of Treasury - Budgetary  
Credit 162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C752  To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**
Debit 411400  Appropriated Receipts Derived From Available Trust or Special Fund Receipts  
Credit 439400  Receipts Unavailable for Obligation Upon Collection  
Credit 445000  Unapportioned - Unexpired Authority  
Credit 462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 113000  Funds Held Outside of Treasury - Budgetary  
Credit 162000  Investments in Securities Other Than the Bureau of the Fiscal Service Securities  
Credit 711100  Gains on Disposition of Investments
C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL 425200 equal to the gain and also a budgetary entry in USSGL 497200 equal to the par value. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**
- Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
- Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 113000 Funds Held Outside of Treasury - Budgetary
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- Credit 711100 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**
- Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
- Credit 439400 Receipts Unavailable for Obligation Upon Collection
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 113000 Funds Held Outside of Treasury - Budgetary
- Debit 721100 Losses on Disposition of Investments
- Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**
Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 113000 Funds Held Outside of Treasury - Budgetary
Debit 721100 Losses on Disposition of Investments
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C780 To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.

**Comment:** While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

**Budgetary Entry**
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 437000 Offset to Appropriation Realized for Redemption of Treasury Securities

**Proprietary Entry**
Debit 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 101000 Fund Balance With Treasury

C784 To record the monthly redemption, investment, and interest with the Bureau of the Fiscal Service.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 427300 Interest Collected From Treasury
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 531100 Interest Revenue - Investments
D100 - D299 Adjustments/Write-offs/Reclassification - Upward and Downward Adjustments

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

Comment: Prior-year adjustments are used only in year 2 and later. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TC's D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 465000 Allotments - Expired Authority

Proprietary Entry
Debit 211000 Accounts Payable
Debit 213000 Contract Holdbacks
Debit 214000 Accrued Interest Payable - Not Otherwise Classified
Debit 214100 Accrued Interest Payable - Loans
Debit 214200 Accrued Interest Payable - Debt
Debit 216000 Entitlement Benefits Due and Payable
Debit 219000 Other Liabilities With Related Budgetary Obligations
Debit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported
Debit 221000 Accrued Funded Payroll and Leave
Debit 221100 Withholdings Payable
Debit 221300 Employer Contributions and Payroll Taxes Payable
Debit 221500 Other Post Employment Benefits Due and Payable
Debit 221600 Pension Benefits Due and Payable to Beneficiaries
Debit 221700 Benefit Premiums Payable to Carriers
Debit 221800 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Credit 151600 Operating Materials and Supplies in Development
Credit 152100 Inventory Purchased for Resale
Credit 152200 Inventory Held in Reserve for Future Sale
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Credit 157100 Stockpile Materials Held in Reserve
Credit 157200 Stockpile Materials Held for Sale
Credit 159100 Other Related Property
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 182000 Leasehold Improvements
Credit 183000 Internal-Use Software
D103 To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.

Comment: USSGL transactions that reference this transaction: D102, D110, D120, D134, D618. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Budgetary Entry
Debit 465000 Allotments - Expired Authority
Credit 422100 Unfilled Customer Orders Without Advance

Proprietary Entry
None
To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

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<tr>
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<td>Allotments - Expired Authority</td>
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<tr>
<td>498100</td>
<td>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</td>
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**Proprietary Entry**

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<tr>
<th>Debit</th>
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<td>Inventory - Work-in-Process</td>
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<td>Inventory - Finished Goods</td>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<tr>
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<td>Stockpile Materials Held in Reserve</td>
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<tr>
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<td>Construction-in-Progress</td>
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<tr>
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<td>Accrued Interest Payable - Loans</td>
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<td>Accrued Funded Payroll and Leave</td>
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### U.S. Standard General Ledger

#### Account Transactions

<table>
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<tr>
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<th>Description</th>
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<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<td>Benefit Premiums Payable to Carriers</td>
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<tr>
<td>Credit</td>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
</tr>
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</table>
To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. If funds are exempt from apportionment, debit USSGL account 462000. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

### Budgetary Entry

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<td>Commitments - Programs Exempt From Apportionment</td>
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<td>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</td>
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### U.S. Standard General Ledger

#### Account Transactions

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<td>214100</td>
<td>Accrued Interest Payable - Loans</td>
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<td>Entitlement Benefits Due and Payable</td>
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<td>Other Liabilities With Related Budgetary Obligations</td>
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<tr>
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<td>Liability for Employer Benefits and Claims Incurred but Not Reported</td>
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<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
</tr>
</tbody>
</table>
To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC A123 if authority was previously anticipated. Reverse USSGL TC B234 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

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**Proprietary Entry**

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<td>Benefit Expense</td>
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<tr>
<td>690000</td>
<td>Non-Production Costs</td>
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</table>
D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC-A123 if authority was previously anticipated. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry
Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 431000 Anticipated Recoveries of Prior-Year Obligations
Credit 445000 Unapportioned - Unexpired Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 211000 Accounts Payable
Debit 213000 Contract Holdbacks
Debit 214000 Accrued Interest Payable - Not Otherwise Classified
Debit 214100 Accrued Interest Payable - Loans
Debit 214200 Accrued Interest Payable - Debt
Debit 216000 Entitlement Benefits Due and Payable
Debit 219000 Other Liabilities With Related Budgetary Obligations
Debit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported
Debit 221000 Accrued Funded Payroll and Leave
Debit 221100 Withholdings Payable
Debit 221300 Employer Contributions and Payroll Taxes Payable
Debit 221500 Other Post Employment Benefits Due and Payable
Debit 221600 Pension Benefits Due and Payable to Beneficiaries
Debit 221700 Benefit Premiums Payable to Carriers
Debit 221800 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Credit 151600 Operating Materials and Supplies in Development
Credit 152100 Inventory Purchased for Resale
Credit 152200 Inventory Held in Reserve for Future Sale
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
Credit 157100 Stockpile Materials Held in Reserve
Credit 157200 Stockpile Materials Held for Sale
Credit 159100 Other Related Property
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 172000 Construction-in-Progress
D112  To record a reclassification of unfunded liability to funded liability in the financing account.

Comment: Also post USSGL TC-D113. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
Debit 461000  Allotments - Realized Resources
Credit 490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 299000  Other Liabilities Without Related Budgetary Obligations
Credit 219000  Other Liabilities With Related Budgetary Obligations

D113  To record the reclassification reestimated subsidy expense from unfunded to funded.

Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 680000  Future Funded Expenses
Credit 619900  Adjustment to Subsidy Expense
D114  To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 465000 Allotments - Expired Authority
- Debit 470000 Commitments - Programs Subject to Apportionment
- Debit 472000 Commitments - Programs Exempt From Apportionment
- Credit 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

D120  To record a downward adjustment to unpaid prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 465000 if the authority has expired. If an amount was originally obligated against indefinite borrowing authority, then post TC D-138. Also post USSGL TC-A123 if authority was previously anticipated. Also post USSGL TC D-103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

- Debit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
- Credit 431000 Anticipated Recoveries of Prior-Year Obligations
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment
- Credit 465000 Allotments - Expired Authority

**Proprietary Entry**

None
To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 465000 if the authority has expired. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 465000 Allotments - Expired Authority
Debit 470000 Commitments - Programs Subject to Apportionment
Debit 472000 Commitments - Programs Exempt From Apportionment
Credit 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 141000 Advances and Prepayments
Credit 101000 Fund Balance With Treasury
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 B234. Record USSGL account 465000 if the authority has expired. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

### Budgetary Entry

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<td>Allotments - Realized Resources</td>
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<td>462000</td>
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<td>Unobligated Funds Exempt From Apportionment</td>
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<td>Allotments - Expired Authority</td>
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<td>Commitments - Programs Subject to Apportionment</td>
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<td>Commitments - Programs Exempt From Apportionment</td>
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<td>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid</td>
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### Proprietary Entry

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<tr>
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<td>Operating Materials and Supplies Held for Use</td>
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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Operating Materials and Supplies in Development</td>
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<td>Inventory Held in Reserve for Future Sale</td>
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<td>Inventory - Raw Materials</td>
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<td>Inventory - Work-in-Process</td>
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<td>Inventory - Finished Goods</td>
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<td>156100</td>
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<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
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<tr>
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<td>Stockpile Materials Held for Sale</td>
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<td>Land and Land Rights</td>
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<td>Improvements to Land</td>
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<td>610000</td>
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<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
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</table>
D128  To record a downward adjustment to prior-year paid delivered orders with no refund collected.

Reference:  USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry  None

Proprietary Entry
Debit  131000    Accounts Receivable
Credit  679000    Other Expenses Not Requiring Budgetary Resources

D130  To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.

Comment:  The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.

Reference:  USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry  None

Proprietary Entry
Debit  131000    Accounts Receivable
Credit  141000    Advances and Prepayments
D134 To record the delivery of goods and services ordered in a prior-year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A123 if recoveries were previously anticipated. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. 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**

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**Proprietary Entry**

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Credit 211000  Accounts Payable
Part 1
SUPPLEMENT
U.S. Standard General Ledger
Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
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<tbody>
<tr>
<td>213000</td>
<td>Contract Holdbacks</td>
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<td>Accrued Interest Payable - Not Otherwise Classified</td>
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<td>Accrued Interest Payable - Debt</td>
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<td>216000</td>
<td>Entitlement Benefits Due and Payable</td>
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<td>Other Liabilities With Related Budgetary Obligations</td>
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<td>219100</td>
<td>Liability for Employer Benefits and Claims Incurred but Not Reported</td>
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<tr>
<td>220000</td>
<td>Liability for Unpaid Insurance Claims</td>
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<td>221000</td>
<td>Accrued Funded Payroll and Leave</td>
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<td>Withholdings Payable</td>
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<td>Employer Contributions and Payroll Taxes Payable</td>
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<td>221500</td>
<td>Other Post Employment Benefits Due and Payable</td>
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<td>221600</td>
<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<td>Benefit Premiums Payable to Carriers</td>
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<tr>
<td>221800</td>
<td>Life Insurance Benefits Due and Payable to Beneficiaries</td>
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</tbody>
</table>

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 445000 Unapportioned - Unexpired Authority
Credit 413400 Indefinite Contract Authority Withdrawn

Proprietary Entry
None

D137 To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.

Budgetary Entry
Debit 445000 Unapportioned - Unexpired Authority
Credit 413415 Adjustment for Definite Contract Authority - Prior-Year

Proprietary Entry
None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry
Debit 445000 Unapportioned - Unexpired Authority
Credit 414400 Borrowing Authority Withdrawn

Proprietary Entry
None
D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**
Debit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 576000 Expenditure Financing Sources - Transfers-Out
Credit 215500 Expenditure Transfers Payable

D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Also post USSGL TC-F123 for the cancellation of authority.

**Reference:** USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 215500 Expenditure Transfers Payable
Credit 576000 Expenditure Financing Sources - Transfers-Out

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**
Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**
Debit 215500 Expenditure Transfers Payable
Credit 576000 Expenditure Financing Sources - Transfers-Out
D144  To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 422500 "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

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<td>Expenditure Transfers From Trust Funds - Receivable</td>
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### Proprietary Entry

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<td>Expenditure Transfers Receivable</td>
<td>Expenditure Financing Sources - Transfers-In</td>
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</table>

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

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<td>Canceled Authority</td>
<td>Adjustment to Total Resources - Disposition of Canceled Payables</td>
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### Proprietary Entry

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<tr>
<td>Accounts Payable From Canceled Appropriations</td>
<td>Future Funded Expenses</td>
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</table>

D146  To record an accrual of downward reestimate for loan subsidies in the program fund.

**Comment:** See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

### Budgetary Entry

None

### Proprietary Entry

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<td>Adjustment to Financing Sources - Credit Reform</td>
<td>Future Funded Expenses</td>
</tr>
</tbody>
</table>
D147  To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

Comment:  Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference:  USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 139900 Allowance for Subsidy
Debit 218000 Loan Guarantee Liability
Credit 579100 Adjustment to Financing Sources - Credit Reform

D148  To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.

Comment:  The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference:  USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 577600 Non-Budgetary Financing Sources Transferred Out
Credit 299000 Other Liabilities Without Related Budgetary Obligations
Credit 299010 Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government

D149  To record negative subsidy disbursement in the financing fund.

Comment:  Also post USSGL TC-D150 for the program account and TC-E509 for the financing account to record the transfer to the General Fund Receipt Account.

Budgetary Entry
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 139900 Allowance for Subsidy
Credit 579100 Adjustment to Financing Sources - Credit Reform

D150  To adjust program fund for negative subsidy disbursement from the financing fund.

Comment:  See USSGL TC D149. Transactions USSGL TC D149 and TC D150 should be done simultaneously in both the credit reform program and financing fund.

Budgetary Entry
None

Proprietary Entry
Debit 579100 Adjustment to Financing Sources - Credit Reform
Credit 619900 Adjustment to Subsidy Expense
D300 - D399 Adjustments/Write-offs/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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 310900 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 570900 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.

Comment: Special and trust funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 310500 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit 310800 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 570500 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Credit 570800 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
To record a prior-period adjustment that reduces the value of a prior-year asset.

Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 131900 Allowance for Loss on Accounts Receivable
Debit 132900 Allowance for Loss on Taxes Receivable
Debit 134500 Allowance for Loss on Interest Receivable - Loans
Debit 134600 Allowance for Loss on Interest Receivable - Investments
Debit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 134800 Allowance for Loss on Interest Receivable - Taxes
Debit 135900 Allowance for Loss on Loans Receivable
Debit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 137900 Allowance for Loss on Criminal Restitution Receivable
Debit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 139900 Allowance for Subsidy
Debit 151900 Operating Materials and Supplies - Allowance
Debit 152900 Inventory - Allowance
Debit 154900 Forfeited Property - Allowance
Debit 155900 Foreclosed Property - Allowance
Debit 156900 Commodities - Allowance
Debit 159900 Other Related Property - Allowance
Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 171900 Accumulated Depreciation on Improvements to Land
### Debit Transactions

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<td>Accumulated Depreciation on Other Structures and Facilities</td>
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<td>Allowance for Depletion</td>
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<tr>
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<td>Prior-Period Adjustments Due to Corrections of Errors</td>
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<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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<tr>
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<td>Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</td>
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### Credit Transactions

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<td>Operating Materials and Supplies Held for Repair</td>
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### U.S. Standard General Ledger

#### Account Transactions

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</table>
D308  To record a prior-period adjustment that reduces the value of a liability.

Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry

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### U.S. Standard General Ledger

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D310  To record a prior-period adjustment that increases the value of a prior-year asset.

**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
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### U.S. Standard General Ledger

#### Account Transactions

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### Account Transactions

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<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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<tr>
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<td>Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</td>
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D312 To record a prior-period adjustment that increases the value of a prior-year liability.

**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

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D400 - D499 Adjustments/Write-offs/Reclassification - Write-offs

**D402** To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-federal sources when realization is not probable (less likely than not).

**Comment:** For reduction in exchange revenue due to credit losses, see USSGL TC D404. Reverse this transaction when collected.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," Paragraph 41

**Budgetary Entry**
None

**Proprietary Entry**

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### 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. 7

#### Budgetary Entry
None

#### Proprietary Entry

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</tr>
<tr>
<td></td>
<td>137900</td>
<td>Allowance for Loss on Criminal Restitution Receivable</td>
</tr>
</tbody>
</table>

### D405
To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses.

**Comment:** This TC illustrates an estimated allowance for bad debts relating to accounts receivable from non-federal entities.

**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources," Paragraph 239; and USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts

#### Budgetary Entry
None

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>240000</td>
<td>131900</td>
<td>Allowance for Loss on Accounts Receivable</td>
</tr>
</tbody>
</table>

### D406
To record the write-off of penalties and fines receivable.

#### Budgetary Entry
None

#### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>136500</td>
<td>136000</td>
<td>Penalties and Fines Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>136700</td>
<td>136100</td>
<td>Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td>136800</td>
<td>136300</td>
<td>Penalties and Fines Receivable - Taxes</td>
</tr>
<tr>
<td>137900</td>
<td>137400</td>
<td>Criminal Restitution Receivable</td>
</tr>
</tbody>
</table>
D407  To record the write-off of administrative fees receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  137500  Allowance for Loss on Administrative Fees Receivable - Loans
Debit  137700  Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit  137800  Allowance for Loss on Administrative Fees Receivable - Taxes
Credit  137000  Administrative Fees Receivable - Not Otherwise Classified
Credit  137100  Administrative Fees Receivable - Loans
Credit  137300  Administrative Fees Receivable - Taxes

D408  To record the write-off of accounts receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  131900  Allowance for Loss on Accounts Receivable
Credit  131000  Accounts Receivable

D410  To record the write-off of taxes receivable.

**Reference:**  USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**
None

**Proprietary Entry**
Debit  132900  Allowance for Loss on Taxes Receivable
Credit  132500  Taxes Receivable

D412  To record the write-off of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  135900  Allowance for Loss on Loans Receivable
Credit  135000  Loans Receivable

D413  To write-off loans receivable related to Troubled Assets Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit  138000  Loans Receivable - Troubled Assets Relief Program
D414  To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  139900  Allowance for Subsidy
Credit  134100  Interest Receivable - Loans
Credit  135000  Loans Receivable

D415  To record the write-off of interest receivable related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  138500  Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit  138100  Interest Receivable - Loans - Troubled Assets Relief Program

D416  To record the write-off of interest receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  134500  Allowance for Loss on Interest Receivable - Loans
Debit  134600  Allowance for Loss on Interest Receivable - Investments
Debit  134700  Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit  134800  Allowance for Loss on Interest Receivable - Taxes
Credit  134000  Interest Receivable - Not Otherwise Classified
Credit  134100  Interest Receivable - Loans
Credit  134200  Interest Receivable - Investments
Credit  134300  Interest Receivable - Taxes
D418 To record the write-off of assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152900</td>
<td>Inventory - Allowance</td>
</tr>
<tr>
<td>154900</td>
<td>Forfeited Property - Allowance</td>
</tr>
<tr>
<td>156900</td>
<td>Commodities - Allowance</td>
</tr>
<tr>
<td>159900</td>
<td>Other Related Property - Allowance</td>
</tr>
<tr>
<td>171900</td>
<td>Accumulated Depreciation on Improvements to Land</td>
</tr>
<tr>
<td>173900</td>
<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174900</td>
<td>Accumulated Depreciation on Other Structures and Facilities</td>
</tr>
<tr>
<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
</tr>
<tr>
<td>181900</td>
<td>Accumulated Depreciation on Assets Under Capital Lease</td>
</tr>
<tr>
<td>182900</td>
<td>Accumulated Amortization on Leasehold Improvements</td>
</tr>
<tr>
<td>183900</td>
<td>Accumulated Amortization on Internal-Use Software</td>
</tr>
<tr>
<td>189900</td>
<td>Accumulated Depreciation on Other General Property, Plant, and Equipment</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>151100</td>
<td>Operating Materials and Supplies Held for Use</td>
</tr>
<tr>
<td>151200</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>151600</td>
<td>Operating Materials and Supplies in Development</td>
</tr>
<tr>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td>152500</td>
<td>Inventory - Raw Materials</td>
</tr>
<tr>
<td>152600</td>
<td>Inventory - Work-in-Process</td>
</tr>
<tr>
<td>152700</td>
<td>Inventory - Finished Goods</td>
</tr>
<tr>
<td>154100</td>
<td>Forfeited Property Held for Sale</td>
</tr>
<tr>
<td>156100</td>
<td>Commodities Held Under Price Support and Stabilization Support Programs</td>
</tr>
<tr>
<td>159100</td>
<td>Other Related Property</td>
</tr>
<tr>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>171200</td>
<td>Improvements to Land</td>
</tr>
<tr>
<td>172000</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174000</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td>175000</td>
<td>Equipment</td>
</tr>
<tr>
<td>181000</td>
<td>Assets Under Capital Lease</td>
</tr>
<tr>
<td>182000</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
</tbody>
</table>
D420  To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund Receipt Account.

**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 298500, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity." This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.


**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>672000</td>
<td>131900</td>
</tr>
<tr>
<td>134500</td>
<td>Allowance for Loss on Accounts Receivable</td>
</tr>
<tr>
<td>134600</td>
<td>Allowance for Loss on Interest Receivable - Investments</td>
</tr>
<tr>
<td>134700</td>
<td>Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>134800</td>
<td>Allowance for Loss on Interest Receivable - Taxes</td>
</tr>
<tr>
<td>136500</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td>136700</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>136800</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Taxes</td>
</tr>
<tr>
<td>137500</td>
<td>Allowance for Loss on Administrative Fees Receivable - Loans</td>
</tr>
<tr>
<td>137700</td>
<td>Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>137800</td>
<td>Allowance for Loss on Administrative Fees Receivable - Taxes</td>
</tr>
</tbody>
</table>

D422  To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund Receipt Account.

**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial footnotes.

**Reference:** For more information on exchange revenue with virtually no costs, see SFFAS No. 7.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>298000</td>
<td>298000</td>
</tr>
<tr>
<td>599100</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
</tr>
</tbody>
</table>
D424  To record in a General Fund Receipt Account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.

Reference: For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

Budgetary Entry
None

Proprietary Entry
Debit 531500  Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 531700  Contra Revenue for Interest Revenue - Loans Receivable
Debit 531800  Contra Revenue for Interest Revenue - Investments
Debit 531900  Contra Revenue for Interest Revenue - Other
Debit 532400  Contra Revenue for Penalties and Fines
Debit 532900  Contra Revenue for Administrative Fees
Debit 583000  Contra Revenue for Taxes - Not Otherwise Classified
Debit 583100  Contra Revenue for Taxes - Individual
Debit 583200  Contra Revenue for Taxes - Corporate
Debit 583300  Contra Revenue for Taxes - Unemployment
Debit 583400  Contra Revenue for Taxes - Excise
Debit 583500  Contra Revenue for Taxes - Estate and Gift
Debit 583600  Contra Revenue for Taxes - Customs
Debit 590900  Contra Revenue for Other Revenue
Credit 131900  Allowance for Loss on Accounts Receivable
Credit 132900  Allowance for Loss on Taxes Receivable
Credit 134500  Allowance for Loss on Interest Receivable - Loans
Credit 134600  Allowance for Loss on Interest Receivable - Investments
Credit 134700  Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 134800  Allowance for Loss on Interest Receivable - Taxes
Credit 136500  Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 136700  Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 136800  Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 137500  Allowance for Loss on Administrative Fees Receivable - Loans
Credit 137700  Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 137800  Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 138500  Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
D426  To record an adjustment to loans receivable based on acquired collateral property.

Reference:  USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
None

Proprietary Entry
Debit 134500 Allowance for Loss on Interest Receivable - Loans
Debit 155100 Foreclosed Property
Credit 134100 Interest Receivable - Loans
Credit 135000 Loans Receivable
Credit 155900 Foreclosed Property - Allowance
Credit 291000 Prior Liens Outstanding on Acquired Collateral

D428  To record an adjustment for actual loss of inventory.

Budgetary Entry
None

Proprietary Entry
Debit 152900 Inventory - Allowance
Credit 152100 Inventory Purchased for Resale
Credit 152200 Inventory Held in Reserve for Future Sale
Credit 152300 Inventory Held for Repair
Credit 152400 Inventory - Excess, Obsolete, and Unserviceable
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process
Credit 152700 Inventory - Finished Goods

D430  To record an adjustment for actual loss of forfeited property.

Budgetary Entry
None

Proprietary Entry
Debit 154900 Forfeited Property - Allowance
Credit 154100 Forfeited Property Held for Sale
Credit 154200 Forfeited Property Held for Donation or Use

D432  To record an adjustment for actual loss of commodities that was disposed but not sold.

Comment:  For the actual loss on commodities from sales, see USSGL TC C642.

Budgetary Entry
None

Proprietary Entry
Debit 156900 Commodities - Allowance
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
D434  To record assets purchased to store environmental waste from past operations at net book value of zero.

Reference:  USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry
None

Proprietary Entry
Debit  299500  Estimated Cleanup Cost Liability
Credit  174900  Accumulated Depreciation on Other Structures and Facilities

D436  To record a refund of offsetting collections, other than advances, that were collected in a prior-year.

Comment:  See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Debit  465000  Allotments - Expired Authority
Credit  490200  Delivered Orders - Obligations, Paid

Proprietary Entry
Debit  510900  Contra Revenue for Goods Sold
Debit  520900  Contra Revenue for Services Provided
Debit  531700  Contra Revenue for Interest Revenue - Loans Receivable
Debit  531800  Contra Revenue for Interest Revenue - Investments
Debit  531900  Contra Revenue for Interest Revenue - Other
Debit  532400  Contra Revenue for Penalties and Fines
Debit  532900  Contra Revenue for Administrative Fees
Debit  540900  Contra Revenue for Funded Benefit Program Revenue
Debit  550900  Contra Revenue for Insurance and Guarantee Premium Revenue
Debit  560900  Contra Revenue for Donations - Financial Resources
Debit  561900  Contra Donated Revenue - Nonfinancial Resources
Debit  590900  Contra Revenue for Other Revenue
Credit  101000  Fund Balance With Treasury
D438 To record a refund of trust or special fund receipts that was received in a current year.

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances. Also post reversal of USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

### Budgetary Entry

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
</tr>
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<tbody>
<tr>
<td>412000</td>
<td>Anticipated Indefinite Appropriations</td>
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</tr>
<tr>
<td>445000</td>
<td>Unapportioned - Unexpired Authority</td>
<td></td>
</tr>
<tr>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
<tr>
<td>465000</td>
<td>Allotments - Expired Authority</td>
<td></td>
</tr>
<tr>
<td>411400</td>
<td>Appropriated Receipts Derived From Available Trust or Special Fund Receipts</td>
<td></td>
</tr>
</tbody>
</table>

### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>531700</td>
<td>Contra Revenue for Interest Revenue - Loans Receivable</td>
<td></td>
</tr>
<tr>
<td>531800</td>
<td>Contra Revenue for Interest Revenue - Investments</td>
<td></td>
</tr>
<tr>
<td>531900</td>
<td>Contra Revenue for Interest Revenue - Other</td>
<td></td>
</tr>
<tr>
<td>532400</td>
<td>Contra Revenue for Penalties and Fines</td>
<td></td>
</tr>
<tr>
<td>532900</td>
<td>Contra Revenue for Administrative Fees</td>
<td></td>
</tr>
<tr>
<td>540900</td>
<td>Contra Revenue for Funded Benefit Program Revenue</td>
<td></td>
</tr>
<tr>
<td>550900</td>
<td>Contra Revenue for Insurance and Guarantee Premium Revenue</td>
<td></td>
</tr>
<tr>
<td>560900</td>
<td>Contra Revenue for Donations - Financial Resources</td>
<td></td>
</tr>
<tr>
<td>561900</td>
<td>Contra Donated Revenue - Nonfinancial Resources</td>
<td></td>
</tr>
<tr>
<td>583000</td>
<td>Contra Revenue for Taxes - Not Otherwise Classified</td>
<td></td>
</tr>
<tr>
<td>583100</td>
<td>Contra Revenue for Taxes - Individual</td>
<td></td>
</tr>
<tr>
<td>583200</td>
<td>Contra Revenue for Taxes - Corporate</td>
<td></td>
</tr>
<tr>
<td>583300</td>
<td>Contra Revenue for Taxes - Unemployment</td>
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</tr>
<tr>
<td>583400</td>
<td>Contra Revenue for Taxes - Excise</td>
<td></td>
</tr>
<tr>
<td>583500</td>
<td>Contra Revenue for Taxes - Estate and Gift</td>
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</tr>
<tr>
<td>583600</td>
<td>Contra Revenue for Taxes - Customs</td>
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</tr>
<tr>
<td>590900</td>
<td>Contra Revenue for Other Revenue</td>
<td></td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
<td></td>
</tr>
</tbody>
</table>

D440 To record a nonexchange gain by an entity that owes a debt that was canceled, written off, or has non repayment terms.

**Reference:** SFFAS 7, paragraph 313

### Budgetary Entry

None

### Proprietary Entry

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>251000</td>
<td>Principal Payable to the Bureau of the Fiscal Service</td>
<td></td>
</tr>
<tr>
<td>719000</td>
<td>Other Gains</td>
<td></td>
</tr>
</tbody>
</table>
D442 To record a nonexchange loss by an entity that is owed a debt that was canceled, written off, or has non repayment terms.

Reference: SFFAS 7, paragraph 313

Budgetary Entry
None

Proprietary Entry
Debit 729000 Other Losses
Credit 135000 Loans Receivable

D500 - D799 Adjustments/Write-offs/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, Volume 1, Part 4A, Chapter 4000, "Requirements For Scheduling Payments Disbursed By The Bureau of the Fiscal Service." While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Credit 470000 Commitments - Programs Subject to Apportionment

Proprietary Entry
Debit 112000 Imprest Funds
Debit 112500 U.S. Debit Card Funds
Credit 101000 Fund Balance With Treasury

D503 To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.

Comment: Also Post USSGL TC C147. Reverse transaction for decreases.

Budgetary Entry
None

Proprietary Entry
Debit 165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Debit 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise
Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 112000 Imprest Funds
D506  To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  211000  Accounts Payable
Debit  240000  Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit   101000  Fund Balance With Treasury
Credit   113500  Funds Held Outside of Treasury - Non-Budgetary
Credit   113510  Restricted Cash Held Outside of Treasury - Non-Budgetary
Credit   119000  Other Cash
Credit  123500  Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit  153200  Seized Cash Deposited

D507  To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).

**Reference:**  USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit  241000  Liability for Clearing Accounts
Credit   101000  Fund Balance With Treasury

D508  To record the reclassification of expended balances held back from contractors from accounts payable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  211000  Accounts Payable
Credit   213000  Contract Holdbacks

D510  To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  171200  Improvements to Land
Debit  173000  Buildings, Improvements, and Renovations
Debit  174000  Other Structures and Facilities
Debit  175000  Equipment
Debit  182000  Leasehold Improvements
Debit  610000  Operating Expenses/Program Costs
Credit  172000  Construction-in-Progress
D512 To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 183000 Internal-Use Software  
Credit 183200 Internal-Use Software in Development

---

D514 To record the reclassification of expenses to asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000, "Expenses" series and then offset those amounts using USSGL 661000, "Cost Capitalization Offset," when the costs are subsequently capitalized to the appropriate "in process" asset account, or part of an Assisted Acquisition with another federal entity resulting in the recording of an asset. Also post USSGL TC G120, G122, or G124 if using this entry to post to a finished asset account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 151600 Operating Materials and Supplies in Development  
Debit 152600 Inventory - Work-in-Process  
Debit 172000 Construction-in-Progress  
Debit 173000 Buildings, Improvements, and Renovations  
Debit 174000 Other Structures and Facilities  
Debit 175000 Equipment  
Debit 181000 Assets Under Capital Lease  
Debit 182000 Leasehold Improvements  
Debit 183000 Internal-Use Software  
Debit 183200 Internal-Use Software in Development  
Credit 660000 Applied Overhead  
Credit 661000 Cost Capitalization Offset

---

D516 To record the raw materials used to produce goods.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 152600 Inventory - Work-in-Process  
Credit 152500 Inventory - Raw Materials

---

D518 To record the revaluation of foreclosed property.

**Reference:** USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix I)

**Budgetary Entry**
None

**Proprietary Entry**
Debit 679000 Other Expenses Not Requiring Budgetary Resources  
Credit 155900 Foreclosed Property - Allowance
D520  To record completed inventory items.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  152700  Inventory - Finished Goods
Credit  152600  Inventory - Work-in-Process

D522  To record the reclassification of inventory held for sale that meets management's criteria for future sale.

Comment:  Reverse entry when assets become saleable.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  152200  Inventory Held in Reserve for Future Sale
Credit  152100  Inventory Purchased for Resale
Credit  152700  Inventory - Finished Goods

D523  To record the reclassification of damaged, irreparable inventory held for sale.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  152400  Inventory - Excess, Obsolete, and Unserviceable
Debit  729000  Other Losses
Credit  152100  Inventory Purchased for Resale
Credit  152700  Inventory - Finished Goods

D524  To record damaged inventory items that need repair.

Comment:  Reverse this entry when repairs are completed.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  152300  Inventory Held for Repair
Credit  152100  Inventory Purchased for Resale
Credit  152700  Inventory - Finished Goods
D526  To record the turn-in of a broken part from operating materials and supplies held for repair.

Comment:  Also post USSGL TC-D530.

Budgetary Entry
None

Proprietary Entry
Debit  151400  Operating Materials and Supplies Held for Repair
Credit  679000  Other Expenses Not Requiring Budgetary Resources

D528  To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment:  Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D526.

Reference:  USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry
None

Proprietary Entry
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  151900  Operating Materials and Supplies - Allowance

D530  To record a repaired broken part that has been returned to stock as a serviceable item.

Comment:  Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry
None

Proprietary Entry
Debit  151100  Operating Materials and Supplies Held for Use
Credit  151400  Operating Materials and Supplies Held for Repair

D532  To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  740100  Prior-Period Adjustments Due to Changes in Accounting Principles
Credit  152900  Inventory - Allowance
D534 To record damaged inventory, using the direct method, items that need repair.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152300 Inventory Held for Repair
Debit 610000 Operating Expenses/Program Costs
Credit 152100 Inventory Purchased for Resale
Credit 152700 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 152300 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 152900 Inventory - Allowance
Debit 650000 Cost of Goods Sold
Credit 152700 Inventory - Finished Goods
D540  To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.

   Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

   Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

   Budgetary Entry
   None

   Proprietary Entry
   Debit 152100 Inventory Purchased for Resale
   Debit 152700 Inventory - Finished Goods
   Credit 152900 Inventory - Allowance

D542  To record the classification of operating materials and supplies held for use or future use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

   Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

   Budgetary Entry
   None

   Proprietary Entry
   Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
   Debit 729000 Other Losses
   Credit 151100 Operating Materials and Supplies Held for Use
   Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

D544  To record the reclassification of operating materials and supplies that meet management's criteria for future use.

   Comment: Reverse this entry when ready to use.

   Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

   Budgetary Entry
   None

   Proprietary Entry
   Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
   Credit 151100 Operating Materials and Supplies Held for Use

D545  To record completed Operating Materials and Supplies items that were in development.

   Budgetary Entry
   None

   Proprietary Entry
   Debit 151100 Operating Materials and Supplies Held for Use
   Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
   Credit 151600 Operating Materials and Supplies in Development
D546  To reclassify excess or reserved assets to assets held for use.

**Reference:**  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**  
None

**Proprietary Entry**  
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>151100</td>
<td></td>
<td>Operating Materials and Supplies Held for Use</td>
</tr>
<tr>
<td>151200</td>
<td></td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
</tr>
<tr>
<td>151300</td>
<td></td>
<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
</tr>
</tbody>
</table>

D548  To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

**Reference:**  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**  
None

**Proprietary Entry**  
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>729000</td>
<td>157100</td>
<td>Other Losses</td>
</tr>
<tr>
<td>157200</td>
<td></td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
<tr>
<td></td>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
</tbody>
</table>

D550  To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

**Reference:**  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**  
None

**Proprietary Entry**  
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<td>157100</td>
<td>Extraordinary Items</td>
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<tr>
<td>157200</td>
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<td>Stockpile Materials Held in Reserve</td>
</tr>
<tr>
<td></td>
<td>157200</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
</tbody>
</table>

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**  
<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>157200</td>
<td>157100</td>
<td>Stockpile Materials Held for Sale</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Stockpile Materials Held in Reserve</td>
</tr>
</tbody>
</table>
**D554** To record the forfeiture of a seized monetary instrument.

**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 154100 Forfeited Property Held for Sale  
Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents  
Credit 565000 Forfeiture Revenue - Forfeitures of Property

**D555** To record a removal of a seized monetary instrument.

**Comment:** See USSGL TC-D554 to record the forfeiture of seized monetary instruments.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 299000 Other Liabilities Without Related Budgetary Obligations  
Credit 153100 Seized Monetary Instruments

**D556** To record the conversion to cash for a forfeited monetary instrument.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 111000 Undeposited Collections  
Credit 154100 Forfeited Property Held for Sale

**D558** To record forfeited personal property placed into official use.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 154200 Forfeited Property Held for Donation or Use  
Debit 232000 Other Deferred Revenue  
Credit 154100 Forfeited Property Held for Sale  
Credit 565000 Forfeiture Revenue - Forfeitures of Property
D560  To record forfeited personal property placed into official use at the end of the year and not depreciated.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  175000  Equipment
Credit  154200  Forfeited Property Held for Donation or Use

D562  To record forfeited personal property authorized to be distributed/donated to another entity.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  154200  Forfeited Property Held for Donation or Use
Debit  232000  Other Deferred Revenue
Credit  154100  Forfeited Property Held for Sale
Credit  299000  Other Liabilities Without Related Budgetary Obligations

D564  To record an adjustment to the net realizable value of commodities.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  729000  Other Losses
Credit  156900  Commodities - Allowance

D566  To record inventory that has been lost and deemed immaterial.

Comment:  Reverse this entry for immaterial inventory that has been found.

Budgetary Entry
None

Proprietary Entry
Debit  650000  Cost of Goods Sold
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  151100  Operating Materials and Supplies Held for Use
Credit  151200  Operating Materials and Supplies Held in Reserve for Future Use
Credit  152100  Inventory Purchased for Resale
D568  To record inventory that has been lost and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 729000 Other Losses
- Credit 151100 Operating Materials and Supplies Held for Use
- Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 152100 Inventory Purchased for Resale

D569  To record inventory that has been found and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 151100 Operating Materials and Supplies Held for Use
- Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 152100 Inventory Purchased for Resale
- Credit 719000 Other Gains

D570  To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 261000 Actuarial Pension Liability
- Debit 262000 Actuarial Health Insurance Liability
- Debit 263000 Actuarial Life Insurance Liability
- Debit 269000 Other Actuarial Liabilities
- Credit 717100 Gains on Changes in Long-Term Assumptions - From Experience
- Credit 727100 Gains on Changes in Long-Term Assumptions

D571  To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 717200 Losses on Changes in Long-Term Assumptions - From Experience
- Debit 727200 Losses on Changes in Long-Term Assumptions
- Debit 261000 Actuarial Pension Liability
- Credit 262000 Actuarial Health Insurance Liability
- Credit 263000 Actuarial Life Insurance Liability
- Credit 269000 Other Actuarial Liabilities
D572  To record a loss from the revaluation of foreign currency at the end of an accounting period.

Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit  729000  Other Losses
Credit  120000  Foreign Currency

D573  To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit  429500  Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit  729000  Other Losses
Credit  120500  Foreign Currency Denominated Equivalent Assets
Credit  167900  Foreign Exchange Rate Revalue Adjustments - Investments

D574  To record a gain from the revaluation of foreign currency at the end of an accounting period.

Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit  120000  Foreign Currency
Credit  719000  Other Gains

D575  To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit  429500  Adjustments to the Exchange Stabilization Fund (ESF)
Credit  463500  Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit  120500  Foreign Currency Denominated Equivalent Assets
Debit  167900  Foreign Exchange Rate Revalue Adjustments - Investments
Credit  719000  Other Gains
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Section III
U.S. Standard General Ledger
Account Transactions

D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 729000 Other Losses
Credit 120000 Foreign Currency
Credit 131000 Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 120000 Foreign Currency
Debit 131000 Accounts Receivable
Credit 719000 Other Gains

D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.

Comment: This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.

Reference: SFFAS 7, "Accounting for Revenue and Other Financing Sources," Paragraph 238

Budgetary Entry
None

Proprietary Entry
Debit 120000 Foreign Currency
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 592100 Valuation Change in Investments - Exchange Stabilization Fund (ESF)
D580  To record the interest accruals on loan guarantee liabilities and the present value of loans.

**Reference:**  USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
None

**Proprietary Entry**

<table>
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<tr>
<td>679000</td>
<td>679000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
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</tbody>
</table>

D581  To reclassify a contingent receivable related to a capital transfer receivable in a General Fund Receipt Account.

**Reference:**  USSGL implementation guidance; Capital Transfers

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
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<th>Description</th>
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<tr>
<td>192500</td>
<td>192300</td>
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<tr>
<td>192300</td>
<td>192500</td>
<td>Contingent Receivable for Capital Transfers</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>679000</td>
<td>610000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
</tr>
<tr>
<td></td>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
</tbody>
</table>

D584  To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:**  See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:**  USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
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<tr>
<td>599000</td>
<td>599100</td>
<td>Collections for Others - Statement of Custodial Activity</td>
</tr>
<tr>
<td>599100</td>
<td>599000</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
</tr>
</tbody>
</table>
D585  To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment:  To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference:  USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586  To reclassify tax revenue from accrued to collected.

Budgetary Entry
None

Proprietary Entry
Debit 582000 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 582100 Tax Revenue Accrual Adjustment - Individual
Debit 582200 Tax Revenue Accrual Adjustment - Corporate
Debit 582300 Tax Revenue Accrual Adjustment - Unemployment
Debit 582400 Tax Revenue Accrual Adjustment - Excise
Debit 582500 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 582600 Tax Revenue Accrual Adjustment - Customs
Credit 580000 Tax Revenue Collected - Not Otherwise Classified
Credit 580100 Tax Revenue Collected - Individual
Credit 580200 Tax Revenue Collected - Corporate
Credit 580300 Tax Revenue Collected - Unemployment
Credit 580400 Tax Revenue Collected - Excise
Credit 580500 Tax Revenue Collected - Estate and Gift
Credit 580600 Tax Revenue Collected - Customs

D588  To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit 153200 Seized Cash Deposited
### D589
To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.

**Comment:** For an unrealized gain, USSGL 161800 would be a debit.

**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

#### Budgetary Entry
None

#### Proprietary Entry
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<td>161800</td>
</tr>
<tr>
<td>718000</td>
<td>161800</td>
</tr>
</tbody>
</table>

### D591
To record the monetization of SDR certificates.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

#### Budgetary Entry
Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit 490100 Delivered Orders - Obligations, Unpaid

#### Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

### D592
To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund.

#### Budgetary Entry
Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

#### Proprietary Entry
Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 718100 Unrealized Gain - Exchange Stabilization Fund (ESF)

### D594
To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization

#### Budgetary Entry
Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

#### Proprietary Entry
Debit 728100 Unrealized Losses - Exchange Stabilization Fund (ESF)
Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments
### D595
**To record allocations on Special Drawing Rights.**

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- **Debit** 429500 Adjustments to the Exchange Stabilization Fund (ESF)
- **Credit** 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- **Debit** 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
- **Credit** 219300 Allocation of Special Drawing Rights (SDRs)

### D600
**To record the reclassification of Exchange Stabilization Fund investment.**

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- None

**Proprietary Entry**
- **Debit** 120500 Foreign Currency Denominated Equivalent Assets
- **Debit** 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
- **Debit** 167000 Foreign Investments
- **Debit** 167200 Premium on Foreign Investments
- **Credit** 120000 Foreign Currency
- **Credit** 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
- **Credit** 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
- **Credit** 167100 Discount on Foreign Investments

### D601
**To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.**

**Comment:** For the Department of the Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- None

**Proprietary Entry**
- **Debit** 167900 Foreign Exchange Rate Revalue Adjustments - Investments
- **Credit** 167000 Foreign Investments
D602  To record an IMF Quota increase due to a new agreement for Special Drawing Rights.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

D603  To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 120000 Foreign Currency
Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

D604  To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit 719000 Other Gains

D606  To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

Comment:  For the Department of Treasury use only.

Reference:  Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry
Debit 729000 Other Losses
Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
D608 To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 729000 Other Losses
Credit 219300 Allocation of Special Drawing Rights (SDRs)

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 219300 Allocation of Special Drawing Rights (SDRs)
Credit 719000 Other Gains

D612 To record SDR interest and charges accrual with a net effect of an unrealized gain.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 134400 Interest Receivable on Special Drawing Rights (SDR)
Debit 633000 Other Interest Expenses
Debit 729100 Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
Credit 214000 Accrued Interest Payable - Not Otherwise Classified
Credit 531100 Interest Revenue - Investments
Credit 719100 Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
D614 To record SDR interest and charges accrual with a net effect of an unrealized loss.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

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<td>Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid</td>
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**Proprietary Entry**

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<td>633000</td>
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<td>Other Interest Expenses</td>
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<td>Interest Revenue - Investments</td>
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<tr>
<td></td>
<td></td>
<td>Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges</td>
</tr>
</tbody>
</table>

D616 To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

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<td>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries</td>
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<td>463500</td>
<td>Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)</td>
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**Proprietary Entry**

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<td>Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)</td>
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<tr>
<td></td>
<td></td>
<td>Interest Receivable on Special Drawing Rights (SDR)</td>
</tr>
</tbody>
</table>
D618  To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.

Comment:  Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. Also post USSGL TC A123 if authority was previously anticipated. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Post this transaction immediately preceding disbursement (USSGL TC B110).

Budgetary Entry
Debit 497100  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 431000  Anticipated Recoveries of Prior-Year Obligations
Credit 445000  Unapportioned - Unexpired Authority
Credit 451000  Apportionments
Credit 465000  Allotments - Expired Authority

Proprietary Entry
Debit 211000  Accounts Payable
Credit 719000  Other Gains

D622  To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations. Also use to return any unused resources provided to cover upward adjustments.

Comment:  Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Budgetary Entry
Debit 445000  Unapportioned - Unexpired Authority
Debit 462000  Unobligated Funds Exempt From Apportionment
Debit 465000  Allotments - Expired Authority
Credit 435400  Appropriation Withdrawn

Proprietary Entry
Debit 310600  Unexpended Appropriations - Adjustments
Credit 101000  Fund Balance With Treasury
Credit 299100  Other Liabilities - Reductions
D624  To record total resources, including unobligated balances of definite contract authority in non-revolving trust funds, contract authority, mandatory appropriations, and offsetting collections, temporarily unavailable pursuant to obligation limitations on all budgetary resources pursuant to laws specific to the Department of Transportation.

**Budgetary Entry**  
Debit 445000 Unapportioned - Unexpired Authority  
Credit 439504 Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority

**Proprietary Entry**  
None

D626  To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted upward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110). While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**  
Debit 461000 Allotments - Realized Resources  
Debit 465000 Allotments - Expired Authority  
Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**  
Debit 729000 Other Losses  
Credit 211000 Accounts Payable
E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 610000 Operating Expenses/Program Costs
Debit 650000 Cost of Goods Sold
Debit 690000 Non-Production Costs
Credit 219000 Other Liabilities With Related Budgetary Obligations
Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported
Credit 221000 Accrued Funded Payroll and Leave
Credit 221100 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 610000 Operating Expenses/Program Costs
Debit 640000 Benefit Expense
Credit 221300 Employer Contributions and Payroll Taxes Payable
E106  To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 261000 Actuarial Pension Liability
Debit 640000 Operating Expenses/Program Costs
Credit 216000 Entitlement Benefits Due and Payable
Credit 221500 Other Post Employment Benefits Due and Payable
Credit 221600 Pension Benefits Due and Payable to Beneficiaries
Credit 221700 Benefit Premiums Payable to Carriers
Credit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

E108  To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Budgetary Entry**
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 480100 Undelivered Orders - Obligations, Unpaid
Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 610000 Operating Expenses/Program Costs
Credit 219000 Other Liabilities With Related Budgetary Obligations
E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

**Comment:** In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 152900 Inventory - Allowance
- Credit 211000 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 650000 Cost of Goods Sold
- Debit 660000 Applied Overhead
- Credit 610000 Operating Expenses/Program Costs
- Credit 671000 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 660000 Applied Overhead
- Credit 610000 Operating Expenses/Program Costs
- Credit 650000 Cost of Goods Sold
- Credit 671000 Depreciation, Amortization, and Depletion
E113  To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment:  Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in a nonfiduciary deposit fund.

Budgetary Entry
Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit 429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation

Proprietary Entry
Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 531100 Interest Revenue - Investments

E114  To record adjustments for under-applied overhead, and to prorate the difference between the actual and applied (if material.)

Reference:  USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 152600 Inventory - Work-in-Process
Debit 152700 Inventory - Finished Goods
Debit 650000 Cost of Goods Sold
Debit 660000 Applied Overhead
Credit 610000 Operating Expenses/Program Costs
Credit 671000 Depreciation, Amortization, and Depletion

E115  To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.

Comment:  Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund, see USSGL TC E119. A nonfiduciary deposit fund should not have net position. Also record TC E205 so that there will not be an impact on net position.

Reference:  USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
E116  To record adjustments for over-applied overhead, and to prorate the difference between the actual and applied (if material.)

Reference:  USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

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</table>

E117  To record the amortization of the discount on federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds

Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service, see USSGL TC E113. See USSGL TC E115 for amortization of the discount on non-federal securities in a nonfiduciary deposit fund. If federal securities held by nonfiduciary deposit funds also record TC E205.

Budgetary Entry
None

Proprietary Entry
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E118  To record amortization of subsidy for loans.

Reference:  USSGL implementation guidance; Credit Reform Direct Loan Case Study

Budgetary Entry
None

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</table>
E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

Comment: Also record TC E205 so that there will not be an impact on net position- A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry
Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 531100 Interest Revenue - Investments

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry
None

Proprietary Entry
Debit 671000 Depreciation, Amortization, and Depletion
Credit 171900 Accumulated Depreciation on Improvements to Land
Credit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 174900 Accumulated Depreciation on Other Structures and Facilities
Credit 175900 Accumulated Depreciation on Equipment
Credit 181900 Accumulated Depreciation on Assets Under Capital Lease
Credit 182900 Accumulated Amortization on Leasehold Improvements
Credit 183900 Accumulated Amortization on Internal-Use Software
Credit 184900 Allowance for Depletion
Credit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

Comment: Reverse this entry for amortization of a premium.

Budgetary Entry
None

Proprietary Entry
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 531000 Interest Revenue - Other

E122 To record accrued and compounded interest on the liability of loan guarantees.

Reference: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 634000 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 218000 Loan Guarantee Liability
E124  To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.

Reference:  USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry  None

Proprietary Entry
Debit  632000  Interest Expenses on Securities
Credit  253300  Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

E126  To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.

Reference:  USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry  None

Proprietary Entry
Debit  253400  Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit  632000  Interest Expenses on Securities

E204  To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

Comment:  Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.

Reference:  USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Budgetary Entry  None

Memorandum Entry
Debit  809100  Partial or Early Cancellation of Authority
Credit  809200  Offset for Partial or Early Cancellation of Authority
E205  To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.

Comment:  Reverse this entry for amortization of a premium. For amortization of a discount on U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund, see TC E119. A nonfiduciary deposit fund should not have net position. Also record TC C418 or TC E117 so that there will not be an impact on net position.

Reference:  USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit  531800  Contra Revenue for Interest Revenue - Investments
Credit  240000  Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

E400 - E499 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accumulated and Allocated Costs Not in Categories Above

E402  To record the imputed costs and related imputed financing sources.

Reference:  FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and SFFAS No. 55, "Amending Inter-entity Cost Provisions"

Budgetary Entry
None

Proprietary Entry
Debit  673000  Imputed Costs
Credit  578000  Imputed Financing Sources

E404  To record the application of overhead expenses to work-in-process.

Budgetary Entry
None

Proprietary Entry
Debit  152600  Inventory - Work-in-Process
Credit  660000  Applied Overhead
Credit  671000  Depreciation, Amortization, and Depletion

E406  To record inventory used for operations.

Budgetary Entry
None

Proprietary Entry
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  151100  Operating Materials and Supplies Held for Use
Credit  152500  Inventory - Raw Materials
Credit  152600  Inventory - Work-in-Process
Credit  152700  Inventory - Finished Goods
E408  To record cost of goods sold.

Comment:  To record sales proceeds, see USSGL TCs-A710, A714 and C186.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  650000  Cost of Goods Sold
Credit  152100  Inventory Purchased for Resale
Credit  152700  Inventory - Finished Goods
Credit  156100  Commodities Held Under Price Support and Stabilization Support Programs
Credit  157200  Stockpile Materials Held for Sale

E410  To record the estimated repair costs for an item using the allowance method.

Comment:  See USSGL TC-D534 for direct method.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry
None

Proprietary Entry
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  152900  Inventory - Allowance

E412  To record actual repair costs using the direct method.

Comment:  See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit  461000  Allotments - Realized Resources
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  490100  Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit  152300  Inventory Held for Repair
Debit  610000  Operating Expenses/Program Costs
Credit  211000  Accounts Payable
E414  To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  152300  Inventory Held for Repair
Credit  610000  Operating Expenses/Program Costs

E416  To record stockpile materials issued for use under the consumption method.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  679000  Other Expenses Not Requiring Budgetary Resources
Credit  157100  Stockpile Materials Held in Reserve

E418  To record in the valuation allowance account the estimated amount of liens and/or payments to third-party claimants against forfeited property.

Comment:  To record an adjustment for actual loss of forfeited property, see TC D430.

Reference:  FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit  610000  Operating Expenses/Program Costs
Credit  154900  Forfeited Property - Allowance
E500 - E799 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Transfers Without Budgetary Impact

E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-federal entities.

Reference: USSGL implementation guidance; FASAB SFFAS 6 "Accounting for Property, Plant, and Equipment (PP&E)" and SFFAS 8 "Supplementary Stewardship Reporting"

Budgetary Entry
None

Proprietary Entry
Debit 171900 Accumulated Depreciation on Improvements to Land
Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 174900 Accumulated Depreciation on Other Structures and Facilities
Debit 175900 Accumulated Depreciation on Equipment
Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 721000 Losses on Disposition of Assets - Other
Credit 171100 Land and Land Rights
Credit 171200 Improvements to Land
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 189000 Other General Property, Plant, and Equipment

E504 To record distributed personal property.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 299000 Other Liabilities Without Related Budgetary Obligations
Credit 154200 Forfeited Property Held for Donation or Use

E506 To record a commodity transferred to another federal agency.

Comment: Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

Reference: USSGL implementation guidance; FASAB SFFAS 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 610000 Operating Expenses/Program Costs
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
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 Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 131900 Allowance for Loss on Accounts Receivable
Debit 132900 Allowance for Loss on Taxes Receivable
Debit 134500 Allowance for Loss on Interest Receivable - Loans
Debit 134600 Allowance for Loss on Interest Receivable - Investments
Debit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 134800 Allowance for Loss on Interest Receivable - Taxes
Debit 135900 Allowance for Loss on Loans Receivable
Debit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 137500 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 137800 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 137700 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 139900 Allowance for Subsidy

Credit 131000 Accounts Receivable
Credit 132000 Funded Employment Benefit Contributions Receivable
Credit 132500 Taxes Receivable
Credit 133000 Receivable for Transfers of Currently Invested Balances
Credit 133500 Expenditure Transfers Receivable
Credit 134000 Interest Receivable - Not Otherwise Classified
Credit 134100 Interest Receivable - Loans
Credit 134200 Interest Receivable - Investments
Credit 134300 Interest Receivable - Taxes
Credit 135000 Loans Receivable
Credit 136000 Penalties and Fines Receivable - Not Otherwise Classified
Credit 136100 Penalties and Fines Receivable - Loans
Credit 136300 Penalties and Fines Receivable - Taxes
Credit 137000 Administrative Fees Receivable - Not Otherwise Classified
Credit 137100 Administrative Fees Receivable - Loans
Credit 137300 Administrative Fees Receivable - Taxes
Credit 138000 Loans Receivable - Troubled Assets Relief Program
Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program
E509  To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.

Comment:  See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Reference:  USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 577600  Non-Budgetary Financing Sources Transferred Out
Credit 101000  Fund Balance With Treasury
E510 To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**

- **Debit** 151900 Operating Materials and Supplies - Allowance
- **Debit** 152900 Inventory - Allowance
- **Debit** 154900 Forfeited Property - Allowance
- **Debit** 155900 Foreclosed Property - Allowance
- **Debit** 156900 Commodities - Allowance
- **Debit** 159900 Other Related Property - Allowance
- **Debit** 171900 Accumulated Depreciation on Improvements to Land
- **Debit** 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
- **Debit** 174900 Accumulated Depreciation on Other Structures and Facilities
- **Debit** 175900 Accumulated Depreciation on Equipment
- **Debit** 181900 Accumulated Depreciation on Assets Under Capital Lease
- **Debit** 182900 Accumulated Amortization on Leasehold Improvements
- **Debit** 183900 Accumulated Amortization on Internal-Use Software
- **Debit** 184900 Allowance for Depletion
- **Debit** 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
- **Debit** 573000 Financing Sources Transferred Out Without Reimbursement
- **Credit** 151100 Operating Materials and Supplies Held for Use
- **Credit** 151200 Operating Materials and Supplies Held in Reserve for Future Use
- **Credit** 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
- **Credit** 151400 Operating Materials and Supplies Held for Repair
- **Credit** 151600 Operating Materials and Supplies in Development
- **Credit** 152100 Inventory Purchased for Resale
- **Credit** 152200 Inventory Held in Reserve for Future Sale
- **Credit** 152300 Inventory Held for Repair
- **Credit** 152400 Inventory - Excess, Obsolete, and Unserviceable
- **Credit** 152500 Inventory - Raw Materials
- **Credit** 152600 Inventory - Work-in-Process
- **Credit** 152700 Inventory - Finished Goods
- **Credit** 153100 Seized Monetary Instruments
- **Credit** 154100 Forfeited Property Held for Sale
- **Credit** 154200 Forfeited Property Held for Donation or Use
- **Credit** 155100 Foreclosed Property
- **Credit** 156100 Commodities Held Under Price Support and Stabilization Support Programs
- **Credit** 157100 Stockpile Materials Held in Reserve
- **Credit** 157200 Stockpile Materials Held for Sale
- **Credit** 159100 Other Related Property
- **Credit** 171100 Land and Land Rights
- **Credit** 171200 Improvements to Land
U.S. Standard General Ledger

Account Transactions

Credit 172000 Construction-in-Progress
Credit 173000 Buildings, Improvements, and Renovations
Credit 174000 Other Structures and Facilities
Credit 175000 Equipment
Credit 181000 Assets Under Capital Lease
Credit 182000 Leasehold Improvements
Credit 183000 Internal-Use Software
Credit 183200 Internal-Use Software in Development
Credit 184000 Other Natural Resources
Credit 189000 Other General Property, Plant, and Equipment
Credit 199000 Other Assets

E512 To record the transfer-out of investments to other federal entities without reimbursement.

Comment: Refer to USSGL TCs E508, E510, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161800 Market Adjustment - Investments
Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 573000 Financing Sources Transferred Out Without Reimbursement
Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161800 Market Adjustment - Investments
Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 169000 Other Investments
E514  To record the transfer-out of accounts payable to other federal entities without reimbursement.

Comment: Refer to USSGL TCs E508, E510, and E512.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 215000 Payable for Transfers of Currently Invested Balances
Debit 215500 Expenditure Transfers Payable
Debit 217000 Subsidy Payable to the Financing Account
Debit 218000 Loan Guarantee Liability
Debit 222000 Unfunded Leave
Debit 222500 Unfunded FECA Liability
Debit 229000 Other Unfunded Employment Related Liability
Debit 231000 Liability for Advances and Prepayments
Debit 251000 Principal Payable to the Bureau of the Fiscal Service
Debit 252000 Principal Payable to the Federal Financing Bank
Debit 261000 Actuarial Pension Liability
Debit 262000 Actuarial Health Insurance Liability
Debit 263000 Actuarial Life Insurance Liability
Debit 265000 Actuarial FECA Liability
Debit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 269000 Other Actuarial Liabilities
Debit 291000 Prior Liens Outstanding on Acquired Collateral
Debit 292000 Contingent Liabilities
Debit 292300 Contingent Liability for Capital Transfers
Debit 294000 Capital Lease Liability
Debit 296000 Accounts Payable From Canceled Appropriations
Debit 297000 Liability for Capital Transfers
Debit 299000 Other Liabilities Without Related Budgetary Obligations
Debit 299500 Estimated Cleanup Cost Liability
Credit 573000 Financing Sources Transferred Out Without Reimbursement

E516  To record a capital transfer receivable in a General Fund Receipt Account.

Reference: USSGL implementation guidance; Capital Transfers

Budgetary Entry
None

Proprietary Entry
Debit 192300 Contingent Receivable for Capital Transfers
Credit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers
E602  To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

Comment:  An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.

Reference:  USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 151100 Operating Materials and Supplies Held for Use
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 151600 Operating Materials and Supplies in Development
Debit 152100 Inventory Purchased for Resale
Debit 152200 Inventory Held in Reserve for Future Sale
Debit 152300 Inventory Held for Repair
Debit 152400 Inventory - Excess, Obsolete, and Unserviceable
Debit 152500 Inventory - Raw Materials
Debit 152600 Inventory - Work-in-Process
Debit 152700 Inventory - Finished Goods
Debit 721000 Losses on Disposition of Assets - Other
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151600 Operating Materials and Supplies in Development
Credit 152100 Inventory Purchased for Resale
Credit 711000 Gains on Disposition of Assets - Other
E604 To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.

Comment: Refer to USSGL TCs E606, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit  131000  Accounts Receivable
Debit  132000  Funded Employment Benefit Contributions Receivable
Debit  132500  Taxes Receivable
Debit  133000  Receivable for Transfers of Currently Invested Balances
Debit  133500  Expenditure Transfers Receivable
Debit  134000  Interest Receivable - Not Otherwise Classified
Debit  134100  Interest Receivable - Loans
Debit  134200  Interest Receivable - Investments
Debit  134300  Interest Receivable - Taxes
Debit  135000  Loans Receivable
Debit  136000  Penalties and Fines Receivable - Not Otherwise Classified
Debit  136100  Penalties and Fines Receivable - Loans
Debit  136300  Penalties and Fines Receivable - Taxes
Debit  137000  Administrative Fees Receivable - Not Otherwise Classified
Debit  137100  Administrative Fees Receivable - Loans
Debit  137300  Administrative Fees Receivable - Taxes
Debit  138000  Loans Receivable - Troubled Assets Relief Program
Debit  138100  Interest Receivable - Loans - Troubled Assets Relief Program
Credit  131900  Allowance for Loss on Accounts Receivable
Credit  132900  Allowance for Loss on Taxes Receivable
Credit  134500  Allowance for Loss on Interest Receivable - Loans
Credit  134600  Allowance for Loss on Interest Receivable - Investments
Credit  134700  Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit  134800  Allowance for Loss on Interest Receivable - Taxes
Credit  135900  Allowance for Loss on Loans Receivable
Credit  136500  Allowance for Loss on Penalties and Fines Receivable - Loans
Credit  136700  Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit  136800  Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit  137500  Allowance for Loss on Administrative Fees Receivable - Loans
Credit  137700  Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit  137800  Allowance for Loss on Administrative Fees Receivable - Taxes
Credit  138500  Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit  138900  Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit  139900  Allowance for Subsidy
Credit  577500  Non-Budgetary Financing Sources Transferred In
E606  To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**

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<td>Operating Materials and Supplies Held for Use</td>
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<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
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<td>151400</td>
<td>Operating Materials and Supplies Held for Repair</td>
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<td>Operating Materials and Supplies in Development</td>
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<td>Inventory Purchased for Resale</td>
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<tr>
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<td>Inventory Held for Repair</td>
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<td>Inventory - Finished Goods</td>
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<td>Forfeited Property - Allowance</td>
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<td>Accumulated Depreciation on Improvements to Land</td>
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Credit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 174900 Accumulated Depreciation on Other Structures and Facilities
Credit 175900 Accumulated Depreciation on Equipment
Credit 181900 Accumulated Depreciation on Assets Under Capital Lease
Credit 182900 Accumulated Amortization on Leasehold Improvements
Credit 183900 Accumulated Amortization on Internal-Use Software
Credit 184900 Allowance for Depletion
Credit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 572000 Financing Sources Transferred In Without Reimbursement

To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161800 Market Adjustment - Investments
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 169000 Other Investments
Credit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit 161800 Market Adjustment - Investments
Credit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit 572000 Financing Sources Transferred In Without Reimbursement
E610  To record the transfer-in of accounts payable from others without reimbursement.

Comment:  Refer to USSGL TCs-E604, E606, and E608.

Reference:  USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit  572000  Financing Sources Transferred In Without Reimbursement
Credit  215000  Payable for Transfers of Currently Invested Balances
Credit  215500  Expenditure Transfers Payable
Credit  217000  Subsidy Payable to the Financing Account
Credit  218000  Loan Guarantee Liability
Credit  222000  Unfunded Leave
Credit  222500  Unfunded FECA Liability
Credit  229000  Other Unfunded Employment Related Liability
Credit  231000  Liability for Advances and Prepayments
Credit  251000  Principal Payable to the Bureau of the Fiscal Service
Credit  252000  Principal Payable to the Federal Financing Bank
Credit  261000  Actuarial Pension Liability
Credit  262000  Actuarial Health Insurance Liability
Credit  263000  Actuarial Life Insurance Liability
Credit  265000  Actuarial FECA Liability
Credit  266000  Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit  267000  Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit  269000  Other Actuarial Liabilities
Credit  291000  Prior Liens Outstanding on Acquired Collateral
Credit  292000  Contingent Liabilities
Credit  292300  Contingent Liability for Capital Transfers
Credit  294000  Capital Lease Liability
Credit  296000  Accounts Payable From Canceled Appropriations
Credit  297000  Liability for Capital Transfers
Credit  299000  Other Liabilities Without Related Budgetary Obligations
Credit  299500  Estimated Cleanup Cost Liability

F100 - F299 Yearend - Preclosing Entries

F104  To record adjustments for anticipated non-expenditure transfers not realized.

Comment:  Balances in anticipated accounts must be zero at year-end.

Budgetary Entry
Debit  449000  Anticipated Resources - Unapportioned Authority
Debit  469000  Anticipated Resources - Programs Exempt From Apportionment
Credit  416000  Anticipated Transfers - Current-Year Authority
Credit  416500  Allocations of Authority - Anticipated From Invested Balances
Credit  418000  Anticipated Transfers - Prior-Year Balances
Credit  418300  Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
None
F106 To record the reductions of resources to match obligations in permanent indefinite funds.

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 439100 Adjustments to Indefinite Appropriations

**Proprietary Entry**
- Debit 310600 Unexpended Appropriations - Adjustments
- Credit 101000 Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds.

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
- Debit 439100 Adjustments to Indefinite Appropriations
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 451000 Apportionments
- Credit 461000 Allotments - Realized Resources
- Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 310100 Unexpended Appropriations - Appropriations Received

F108 To record a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Government when a warrant is received. The authority has not expired.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 411100 Debt Liquidation Appropriations
- Credit 411800 Reestimated Loan Subsidy Appropriation
- Credit 411900 Other Appropriations Realized

**Proprietary Entry**
- Debit 310100 Unexpended Appropriations - Appropriations Received
- Credit 101000 Fund Balance With Treasury
F109  To record the removal of unfilled customer orders without advance in excess of obligations.

Comment:  For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Budgetary Entry
Debit 461000  Allotments - Realized Resources
Debit 462000  Unobligated Funds Exempt From Apportionment
Credit 422100  Unfilled Customer Orders Without Advance

Proprietary Entry
None

F110  To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

Comment:  For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

Budgetary Entry
Debit 461000  Allotments - Realized Resources
Debit 462000  Unobligated Funds Exempt From Apportionment
Credit 422200  Unfilled Customer Orders With Advance

Proprietary Entry
Debit 231000  Liability for Advances and Prepayments
Credit 101000  Fund Balance With Treasury

F111  To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

Comment:  Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20.

Reference:  USSGL implementation guidance; Economy Act Scenario

Budgetary Entry
Debit 480100  Undelivered Orders - Obligations, Unpaid
Credit 461000  Allotments - Realized Resources
Credit 462000  Unobligated Funds Exempt From Apportionment

Proprietary Entry
None
**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at year-end.

**Budgetary Entry**

- **Debit** 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
- **Debit** 449000 Anticipated Resources - Unapportioned Authority
- **Debit** 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment
- **Debit** 469000 Anticipated Resources - Programs Exempt From Apportionment
- **Credit** 406000 Anticipated Collections From Non-Federal Sources
- **Credit** 407000 Anticipated Collections From Federal Sources
- **Credit** 412000 Anticipated Indefinite Appropriations
- **Credit** 421000 Anticipated Reimbursements
- **Credit** 421500 Anticipated Expenditure Transfers from Trust Funds
- **Credit** 431000 Anticipated Recoveries of Prior-Year Obligations
- **Credit** 449000 Anticipated Resources - Unapportioned Authority
- **Credit** 469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**F113** To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.

**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at year-end. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

- **Debit** 445000 Unapportioned - Unexpired Authority
- **Debit** 451000 Apportionments
- **Debit** 461000 Allotments - Realized Resources
- **Debit** 462000 Unobligated Funds Exempt From Apportionment
- **Debit** 470000 Commitments - Programs Subject to Apportionment
- **Debit** 472000 Commitments - Programs Exempt From Apportionment
- **Credit** 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
- **Credit** 413300 Decreases to Indefinite Contract Authority
- **Credit** 414300 Current-Year Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None
F114  To record adjustments for anticipated reductions not realized.

Comment: Balances are reduced to zero.

Budgetary Entry
Debit 403400 Anticipated Adjustments to Contract Authority
Debit 404400 Anticipated Reductions to Borrowing Authority
Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit 449000 Anticipated Resources - Unapportioned Authority

Proprietary Entry
None

F116  To record adjustments for resources realized in excess of those anticipated.

Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry
Debit 406000 Anticipated Collections From Non-Federal Sources
Debit 407000 Anticipated Collections From Federal Sources
Debit 412000 Anticipated Indefinite Appropriations
Debit 421000 Anticipated Reimbursements
Debit 421500 Anticipated Expenditure Transfers from Trust Funds
Debit 431000 Anticipated Recoveries of Prior-Year Obligations
Credit 449000 Anticipated Resources - Unapportioned Authority

Proprietary Entry
None

F118  To record adjustments for reductions to resources in excess of those anticipated.

Comment: Adjust abnormal balances to zero.

Budgetary Entry
Debit 449000 Anticipated Resources - Unapportioned Authority
Credit 403400 Anticipated Adjustments to Contract Authority
Credit 404400 Anticipated Reductions to Borrowing Authority
Credit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority

Proprietary Entry
None

F119  To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

Budgetary Entry
Debit 438500 Temporary Sequester Returned for Cancellation
Credit 435000 Canceled Authority

Proprietary Entry
Debit 310600 Unexpended Appropriations - Adjustments
Debit 591900 Revenue and Other Financing Sources - Cancellations
Credit 101000 Fund Balance With Treasury
F120 To record the cancellation of expired authority and withdraw funds.

**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**
- Debit 465000 Allotments - Expired Authority
- Credit 435000 Canceled Authority

**Proprietary Entry**
- Debit 310600 Unexpended Appropriations - Adjustments
- Debit 591900 Revenue and Other Financing Sources - Cancellations
- Credit 101000 Fund Balance With Treasury

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.

**Comment:** Use USSGL account 465000 if the authority is expired. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 465000 Allotments - Expired Authority
- Credit 435600 Cancellation of Appropriation From Invested Balances

**Proprietary Entry**
- Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
- Credit 101000 Fund Balance With Treasury

F122 To record the cancellation of authority not previously expired and to withdraw funds.

**Comment:** Authority canceled early by administrative action. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 435100 Partial or Early Cancellation of Authority

**Proprietary Entry**
- Debit 310600 Unexpended Appropriations - Adjustments
- Debit 591900 Revenue and Other Financing Sources - Cancellations
- Credit 101000 Fund Balance With Treasury
F123  To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

**Comment:** Use USSGL account 465000 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 412600 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Debit 465000 Allotments - Expired Authority
- Credit 435700 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**
None

F124  To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.

**Comment:** See USSGL TC-C142 and TC-C147 for the original transaction.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 298000 Custodial Liability
- Debit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
- Credit 101000 Fund Balance With Treasury

F125  To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.

**Comment:** See USSGL TC-C437 for the original transaction.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
- Credit 750000 Distribution of Income - Dividend
F126  To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.

**Reference:**  USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>439500</th>
<th>Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>445000</td>
<td>Unapportioned - Unexpired Authority</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F127  To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.

**Comment:**  Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for increase. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>445000</th>
<th>Unapportioned - Unexpired Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>451000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>Debit</td>
<td>461000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>Debit</td>
<td>462000</td>
<td>Unobligated Funds Exempt From Apportionment</td>
</tr>
<tr>
<td>Credit</td>
<td>411910</td>
<td>Indefinite Appropriation - Upward Adjustments</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>310100</th>
<th>Unexpended Appropriations - Appropriations Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>310600</td>
<td>Unexpended Appropriations - Adjustments</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
</tbody>
</table>

F128  To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

**Comment:**  Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 445000 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:**  USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>497100</th>
<th>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>445000</td>
<td>Unapportioned - Unexpired Authority</td>
</tr>
<tr>
<td>Credit</td>
<td>465000</td>
<td>Allotments - Expired Authority</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>211000</th>
<th>Accounts Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
</tbody>
</table>
F129 To record an adjustment to anticipated authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.

**Reference:**  USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit    439502 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority  
Credit    449000 Anticipated Resources - Unapportioned Authority  
Credit    469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**
None

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

**Comment:** Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

**Reference:**  USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
None

**Proprietary Entry**
Debit    680000 Future Funded Expenses  
Credit    296000 Accounts Payable From Canceled Appropriations
F132  To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current-year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment:  Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

Reference:  USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 439700  Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit 439730  Appropriations Temporarily Precluded From Obligation
Credit 415700  Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Credit 415730  Authority Made Available From Appropriations Previously Precluded From Obligation

Proprietary Entry
None

F134  To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current-year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment:  Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference:  USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 439800  Offsetting Collections (Collected) Temporarily Precluded From Obligation
Credit 415800  Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None
F144  To record the cancellation of a receivable for reimbursable activity.

**Comment:** Also post USSGL TC-C420 in a General Fund Receipt Account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

**Reference:** USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

**Budgetary Entry**
- Debit 465000 Allotments - Expired Authority
- Credit 425100 Reimbursements Earned - Receivable

**Proprietary Entry**
- Debit 520000 Revenue From Services Provided
- Debit 590000 Other Revenue
- Credit 131000 Accounts Receivable

F146  To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

**Comment:** Record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
- Debit 465000 Allotments - Expired Authority
- Credit 435500 Cancellation of Appropriation From Unavailable Receipts

**Proprietary Entry**
- Debit 574500 Appropriated Dedicated Collections Transferred Out
- Credit 101000 Fund Balance With Treasury

F147  To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.

**Comment:** This USSGL account remains open at year end. See Office of Management and Budget Circular No. A-11 for additional guidance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**
- Debit 445000 Unapportioned - Unexpired Authority
- Debit 451000 Apportionments
- Debit 461000 Allotments - Realized Resources
- Debit 462000 Unobligated Funds Exempt From Apportionment
- Credit 436000 Appropriation Purpose Fulfilled - Balance Not Available

**Proprietary Entry**
- None
F148  To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

**Comment:** This TC must occur before year end. Also, reverse TC B134 for the direct appropriations used. TC A104 is normally recorded before TC F148.

**Reference:** USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

**Budgetary Entry**
Debit 424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected
Credit 411900 Other Appropriations Realized

**Proprietary Entry**
Debit 310100 Unexpended Appropriations - Appropriations Received
Credit 101000 Fund Balance With Treasury

F300 - F499 Yearend - Closing Entries

F301  To reclassify the balance of partially canceled authority to memorandum accounts.

**Comment:** Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**
None

**Memorandum Entry**
Debit 809200 Offset for Partial or Early Cancellation of Authority
Credit 809100 Partial or Early Cancellation of Authority
To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Comment:** While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

**Budgetary Entry**

Debit 412900  
Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Debit 413000  
Appropriation to Liquidate Contract Authority Withdrawn

Debit 414200  
Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority

Debit 414201  
Modification Adjustment Transfer of Borrowing Authority Converted to Cash

Debit 414202  
Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances

Debit 414203  
Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances

Debit 414600  
Actual Repayments of Debt, Current-Year Authority

Debit 414700  
Actual Repayments of Debt, Prior-Year Balances

Debit 415100  
Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority

Debit 415200  
Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

Debit 415900  
Repayment of Repayable Advances - Current-Year Authority

Debit 415901  
Repayment of Repayable Advances - Prior-Year Balances

Debit 419700  
Balance Transfers-Out - Expired to Expired

Debit 420100  
Total Actual Resources - Collected

Debit 420800  
Adjustment to Total Resources - Disposition of Canceled Payables

Debit 435400  
Appropriation Withdrawn

Debit 435500  
Cancellation of Appropriation From Unavailable Receipts

Debit 435600  
Cancellation of Appropriation From Invested Balances

Debit 437000  
Offset to Appropriation Realized for Redemption of Treasury Securities

Debit 438700  
Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Debit 438800  
Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 439000  
Reappropriations - Transfers-Out

Debit 439100  
Adjustments to Indefinite Appropriations

Debit 439200  
Permanent Reduction - New Budget Authority

Debit 439300  
Permanent Reduction - Prior-Year Balances

Credit 411100  
Debt Liquidation Appropriations

Credit 411200  
Liquidation of Deficiency - Appropriations

Credit 411300  
Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts

Credit 411400  
Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 411500  
Loan Subsidy Appropriation

Credit 411600  
Debt Forgiveness Appropriation

Credit 411601  
Debt Forgiveness - Cancellation of Debt Adjustment

Credit 411700  
Loan Administrative Expense Appropriation

Credit 411800  
Reestimated Loan Subsidy Appropriation

Credit 411900  
Other Appropriations Realized

Credit 411910  
Indefinite Appropriation - Upward Adjustments

Credit 412500  
Loan Modification Adjustment Transfer Appropriation

Credit 412800  
Amounts Appropriated From Specific Invested TAFS - Transfers-In
### Part 1

**Fiscal Year 2022 Reporting**

**SUPPLEMENT**

#### U.S. Standard General Ledger

**Account Transactions**

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>413800</td>
<td>Appropriation to Liquidate Contract Authority</td>
</tr>
<tr>
<td>414800</td>
<td>Resources Realized From Borrowing Authority</td>
</tr>
<tr>
<td>415000</td>
<td>Reappropriations - Transfers-In</td>
</tr>
<tr>
<td>416700</td>
<td>Allocations of Realized Authority - Transferred From Invested Balances</td>
</tr>
<tr>
<td>417000</td>
<td>Transfers - Current-Year Authority</td>
</tr>
<tr>
<td>417300</td>
<td>Non-Allocation Transfers of Invested Balances - Transferred</td>
</tr>
<tr>
<td>417500</td>
<td>Allocation Transfers of Current-Year Authority for Non-Invested Accounts</td>
</tr>
<tr>
<td>417600</td>
<td>Allocation Transfers of Prior-Year Balances</td>
</tr>
<tr>
<td>419000</td>
<td>Transfers - Prior-Year Balances</td>
</tr>
<tr>
<td>419100</td>
<td>Balance Transfers - Extension of Availability Other Than Reappropriations</td>
</tr>
<tr>
<td>419200</td>
<td>Balance Transfers - Unexpired to Expired</td>
</tr>
<tr>
<td>419300</td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
<tr>
<td>419500</td>
<td>Transfer of Obligated Balances</td>
</tr>
<tr>
<td>419600</td>
<td>Balance Transfers-In - Expired to Expired</td>
</tr>
<tr>
<td>420100</td>
<td>Total Actual Resources - Collected</td>
</tr>
<tr>
<td>421200</td>
<td>Liquidation of Deficiency - Offsetting Collections</td>
</tr>
<tr>
<td>422300</td>
<td>Uncollected Subsidy from Program Account</td>
</tr>
<tr>
<td>422700</td>
<td>Other Actual Collections - Federal/Non-Federal Exception Sources</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>422300</td>
<td>Uncollected Subsidy from Program Account</td>
</tr>
<tr>
<td>423500</td>
<td>Uncollected Subsidy from Program Account - Transferred</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
F304 To record the closing of fiscal-year contract authority.

**Comment:** While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.

**Budgetary Entry**
- Debit 413200 Substitution of Contract Authority
- Debit 413300 Decreases to Indefinite Contract Authority
- Debit 413400 Indefinite Contract Authority Withdrawn
- Debit 413415 Adjustment for Definite Contract Authority - Prior-Year
- Debit 413500 Contract Authority Liquidated
- Debit 413900 Contract Authority Carried Forward
- Debit 439200 Permanent Reduction - New Budget Authority
- Debit 439300 Permanent Reduction - Prior-Year Balances
- Credit 413100 Current-Year Indefinite Contract Authority
- Credit 413120 Current-Year Definite Contract Authority
- Credit 413900 Contract Authority Carried Forward

**Proprietary Entry**
None

F305 To record the closing of appropriations to liquidate contract authority - transferred.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
- Debit 415300 Transfers of Contract Authority - Non-Allocation
- Credit 415400 Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred

**Proprietary Entry**
None

F306 To record the closing of fiscal-year borrowing authority.

**Comment:** While it is acceptable to credit USSGL account 414900 in this situation, it is never acceptable for the balance in USSGL account 414900 to be a credit.

**Budgetary Entry**
- Debit 414000 Substitution of Borrowing Authority
- Debit 414300 Current-Year Decreases to Indefinite Borrowing Authority
- Debit 414400 Borrowing Authority Withdrawn
- Debit 414500 Borrowing Authority Converted to Cash
- Debit 414900 Borrowing Authority Carried Forward
- Debit 414910 Borrowing Authority Carried Forward - Transferred
- Debit 439200 Permanent Reduction - New Budget Authority
- Debit 439300 Permanent Reduction - Prior-Year Balances
- Credit 414100 Current-Year Indefinite Borrowing Authority
- Credit 414120 Current-Year Definite Borrowing Authority
- Credit 414900 Borrowing Authority Carried Forward
- Credit 414910 Borrowing Authority Carried Forward - Transferred

**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.

**Comment:** While it is acceptable to debit USSGL accounts 451000, 461000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**
Debit 442000 Unapportioned Authority - Pending Rescission
Debit 443000 Unapportioned Authority - OMB Deferral
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 470000 Commitments - Programs Subject to Apportionment
Credit 445000 Unapportioned - Unexpired Authority

**Proprietary Entry**
None

F309 To record the closing of Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable.

**Budgetary Entry**
Debit 439401 Daily Inflation/Deflation Compensation Adjustment - Unavailable
Credit 439402 Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable

**Proprietary Entry**
None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**
Debit 472000 Commitments - Programs Exempt From Apportionment
Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

F312 To record the closing of unobligated balances to expiring authority.

**Comment:** While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

**Budgetary Entry**
Debit 442000 Unapportioned Authority - Pending Rescission
Debit 443000 Unapportioned Authority - OMB Deferral
Debit 445000 Unapportioned - Unexpired Authority
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
Debit 470000 Commitments - Programs Subject to Apportionment
Debit 472000 Commitments - Programs Exempt From Apportionment
Credit 465000 Allotments - Expired Authority

**Proprietary Entry**
None
F314 To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**
- Debit 490200 Delivered Orders - Obligations, Paid
- Credit 420100 Total Actual Resources - Collected

**Proprietary Entry**
- None

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. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Budgetary Entry**
- Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
- Debit 439730 Appropriations Temporarily Precluded From Obligation
- Credit 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
- Credit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**
- None

F317 To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

**Comment:** For this situation, the appropriation was available for obligation in the previous fiscal year but is not part of an obligation limitation in the subsequent fiscal year.

**Budgetary Entry**
- Debit 439701 Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority
- Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority

**Proprietary Entry**
- None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F316 for authority other than offsetting collections.

**Budgetary Entry**
- Debit 439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation
- Credit 415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
- None
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F319  To record closing of anticipated unobligated balances of appropriations derived from special or
trust fund receipts as temporarily precluded from obligation.

**Budgetary Entry**
- Debit 439703 Appropriations Temporarily Precluded From Obligation - Anticipated
- Credit 449000 Anticipated Resources - Unapportioned Authority

**Proprietary Entry**
None

F320  To record the closing of upward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments
are used only in year 2 and later.

**Budgetary Entry**
- Debit 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
None

F322  To record the closing of downward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments
are used only in year 2 and later.

**Budgetary Entry**
- Debit 490200 Delivered Orders - Obligations, Paid
- Credit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

F324  To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 493100 Delivered Orders - Obligations Transferred, Unpaid
- Debit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
- Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
None
F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 490100 Delivered Orders - Obligations, Unpaid
- Credit 493100 Delivered Orders - Obligations Transferred, Unpaid
- Credit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- Debit 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
- Credit 480200 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 480200 Undelivered Orders - Obligations, Prepaid/Advanced
- Credit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- Credit 487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid
- Debit 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
- Credit 480100 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None
F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 480100 Undelivered Orders - Obligations, Unpaid
- Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid
- Credit 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry** None

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Comment:** While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Budgetary Entry**
- Debit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
- Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
- Debit 445000 Unapportioned - Unexpired Authority
- Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
- Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
- Credit 445000 Unapportioned - Unexpired Authority

**Proprietary Entry** None
F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Description</th>
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</thead>
<tbody>
<tr>
<td>331000</td>
<td>Cumulative Results of Operations</td>
</tr>
<tr>
<td>510000</td>
<td>Revenue From Goods Sold</td>
</tr>
<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td>531000</td>
<td>Interest Revenue - Other</td>
</tr>
<tr>
<td>531100</td>
<td>Interest Revenue - Investments</td>
</tr>
<tr>
<td>531200</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
<tr>
<td>531300</td>
<td>Interest Revenue - Subsidy Amortization</td>
</tr>
<tr>
<td>531400</td>
<td>Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</td>
</tr>
<tr>
<td>532000</td>
<td>Penalties and Fines Revenue</td>
</tr>
<tr>
<td>532500</td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td>540000</td>
<td>Funded Benefit Program Revenue</td>
</tr>
<tr>
<td>540500</td>
<td>Unfunded FECA Benefit Revenue</td>
</tr>
<tr>
<td>550000</td>
<td>Insurance and Guarantee Premium Revenue</td>
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<tr>
<td>560000</td>
<td>Donated Revenue - Financial Resources</td>
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<tr>
<td>561000</td>
<td>Donated Revenue - Non-Financial Resources</td>
</tr>
<tr>
<td>564000</td>
<td>Forfeiture Revenue - Cash and Cash Equivalents</td>
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<td>565000</td>
<td>Forfeiture Revenue - Forfeitures of Property</td>
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<tr>
<td>570000</td>
<td>Expended Appropriations - Used - Accrued</td>
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<tr>
<td>570100</td>
<td>Expended Appropriations - Disbursed</td>
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<tr>
<td>570500</td>
<td>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</td>
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<tr>
<td>570800</td>
<td>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</td>
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<tr>
<td>570900</td>
<td>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>572000</td>
<td>Financing Sources Transferred In Without Reimbursement</td>
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<tr>
<td>574000</td>
<td>Appropriated Dedicated Collections Transferred In</td>
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<tr>
<td>575000</td>
<td>Expenditure Financing Sources - Transfers-In</td>
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<tr>
<td>575500</td>
<td>Non-Expenditure Financing Sources - Transfers-In - Other</td>
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<tr>
<td>575600</td>
<td>Non-Expenditure Financing Sources - Transfers-In - Capital Transfers</td>
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<td>577500</td>
<td>Non-Budgetary Financing Sources Transferred In</td>
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<td>578000</td>
<td>Imputed Financing Sources</td>
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<td>Other Financing Sources</td>
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<td>579100</td>
<td>Adjustment to Financing Sources - Credit Reform</td>
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<tr>
<td>579500</td>
<td>Seigniorage</td>
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<td>580000</td>
<td>Tax Revenue Collected - Not Otherwise Classified</td>
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<tr>
<td>580100</td>
<td>Tax Revenue Collected - Individual</td>
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<tr>
<td>580200</td>
<td>Tax Revenue Collected - Corporate</td>
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<tr>
<td>580300</td>
<td>Tax Revenue Collected - Unemployment</td>
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<td>Tax Revenue Collected - Excise</td>
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<tr>
<td>580500</td>
<td>Tax Revenue Collected - Estate and Gift</td>
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<td>Tax Revenue Collected - Customs</td>
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<td>582000</td>
<td>Tax Revenue Accrual Adjustment - Not Otherwise Classified</td>
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<td>Tax Revenue Accrual Adjustment - Individual</td>
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<tr>
<td>582400</td>
<td>Tax Revenue Accrual Adjustment - Excise</td>
</tr>
</tbody>
</table>
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Debit</th>
<th>Account Number</th>
<th>Description</th>
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<tbody>
<tr>
<td>Debit</td>
<td>582500</td>
<td>Tax Revenue Accrual Adjustment - Estate and Gift</td>
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<td>Tax Revenue Accrual Adjustment - Customs</td>
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<td>590000</td>
<td>Other Revenue</td>
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<tr>
<td>Debit</td>
<td>592100</td>
<td>Valuation Change in Investments - Exchange Stabilization Fund (ESF)</td>
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<tr>
<td>Debit</td>
<td>592200</td>
<td>Valuation Change in Investments for Federal Government Sponsored Enterprise</td>
</tr>
<tr>
<td>Debit</td>
<td>592300</td>
<td>Valuation Change in Investments - Beneficial Interest in Trust</td>
</tr>
<tr>
<td>Debit</td>
<td>599400</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
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<tr>
<td>Debit</td>
<td>599700</td>
<td>Financing Sources Transferred In From Custodial Statement Collections</td>
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<td>619000</td>
<td>Contra Bad Debt Expense - Incurred for Others</td>
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<tr>
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<td>Non-Production Costs</td>
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<td>Cumulative Results of Operations</td>
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<td>Contra Revenue for Goods Sold</td>
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<td>Contra Revenue for Services Provided</td>
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<tr>
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<td>Contra Revenue for Interest Revenue - Loans Receivable</td>
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<td>531800</td>
<td>Contra Revenue for Interest Revenue - Investments</td>
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<td>531900</td>
<td>Contra Revenue for Interest Revenue - Other</td>
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<tr>
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<td>532400</td>
<td>Contra Revenue for Penalties and Fines</td>
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<td>Credit</td>
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<td>Contra Revenue for Administrative Fees</td>
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<tr>
<td>Credit</td>
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<td>Contra Revenue for Unfunded FECA Benefit Revenue</td>
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<tr>
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<td>Contra Revenue for Funded Benefit Program Revenue</td>
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<td>Contra Revenue for Donations - Financial Resources</td>
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<td>Contra Donated Revenue - Nonfinancial Resources</td>
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<td>Contra Forfeiture Revenue - Cash and Cash Equivalents</td>
</tr>
<tr>
<td>Credit</td>
<td>565900</td>
<td>Contra Forfeiture Revenue - Forfeitures of Property</td>
</tr>
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<td>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</td>
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<td>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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<td>Financing Sources Transferred Out Without Reimbursement</td>
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<td>Appropriated Dedicated Collections Transferred Out</td>
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<td>Expenditure Financing Sources - Transfers-Out</td>
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<td>Non-Expenditure Financing Sources - Transfers-Out - Other</td>
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<td>Credit</td>
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<td>Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers</td>
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<td>Non-Budgetary Financing Sources Transferred Out</td>
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<td>Financing Sources To Be Transferred Out - Contingent Liability</td>
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<td>Contra Revenue for Taxes - Individual</td>
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<td>Credit</td>
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<td>Contra Revenue for Taxes - Unemployment</td>
</tr>
<tr>
<td>Credit</td>
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<td>Contra Revenue for Taxes - Excise</td>
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#### Account Transactions

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<th>Account</th>
<th>Description</th>
</tr>
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<tbody>
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<td>Credit 583500</td>
<td>Contra Revenue for Taxes - Estate and Gift</td>
</tr>
<tr>
<td>Credit 583600</td>
<td>Contra Revenue for Taxes - Customs</td>
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<td>Credit 589000</td>
<td>Tax Revenue Refunds - Not Otherwise Classified</td>
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<tr>
<td>Credit 589100</td>
<td>Tax Revenue Refunds - Individual</td>
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<tr>
<td>Credit 589200</td>
<td>Tax Revenue Refunds - Corporate</td>
</tr>
<tr>
<td>Credit 589300</td>
<td>Tax Revenue Refunds - Unemployment</td>
</tr>
<tr>
<td>Credit 589400</td>
<td>Tax Revenue Refunds - Excise</td>
</tr>
<tr>
<td>Credit 589500</td>
<td>Tax Revenue Refunds - Estate and Gift</td>
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<tr>
<td>Credit 589600</td>
<td>Tax Revenue Refunds - Customs</td>
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<tr>
<td>Credit 590900</td>
<td>Contra Revenue for Other Revenue</td>
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<tr>
<td>Credit 591900</td>
<td>Revenue and Other Financing Sources - Cancellations</td>
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<tr>
<td>Credit 599000</td>
<td>Collections for Others - Statement of Custodial Activity</td>
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<td>Credit 599100</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
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<tr>
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<td>Offset to Non-Entity Collections - Statement of Changes in Net Position</td>
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<tr>
<td>Credit 599400</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
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<td>Custodial Collections Transferred Out to a Treasury Account</td>
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<td>Expensed Asset</td>
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<td>Credit 631000</td>
<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
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<tr>
<td>Credit 632000</td>
<td>Interest Expenses on Securities</td>
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<td>Credit 633000</td>
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<td>Credit 634000</td>
<td>Interest Expense Accrued on the Liability for Loan Guarantees</td>
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<td>Benefit Expense</td>
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</tr>
<tr>
<td>Credit 660000</td>
<td>Applied Overhead</td>
</tr>
<tr>
<td>Credit 661000</td>
<td>Cost Capitalization Offset</td>
</tr>
<tr>
<td>Credit 671000</td>
<td>Depreciation, Amortization, and Depletion</td>
</tr>
<tr>
<td>Credit 672000</td>
<td>Bad Debt Expense</td>
</tr>
<tr>
<td>Credit 673000</td>
<td>Imputed Costs</td>
</tr>
<tr>
<td>Credit 679000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
</tr>
<tr>
<td>Credit 680000</td>
<td>Future Funded Expenses</td>
</tr>
<tr>
<td>Credit 685000</td>
<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
</tr>
<tr>
<td>Credit 690000</td>
<td>Non-Production Costs</td>
</tr>
</tbody>
</table>
To record the closing of gains and miscellaneous items into cumulative results of operations.

**F338**

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 711000 Gains on Disposition of Assets - Other
- Debit 711100 Gains on Disposition of Investments
- Debit 711200 Gains on Disposition of Borrowings
- Debit 717100 Gains on Changes in Long-Term Assumptions - From Experience
- Debit 718000 Unrealized Gains
- Debit 719000 Other Gains
- Debit 727100 Gains on Changes in Long-Term Assumptions
- Debit 730000 Extraordinary Items
- Debit 740000 Prior-Period Adjustments Due to Corrections of Errors
- Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
- Debit 740200 Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
- Debit 750000 Distribution of Income - Dividend
- Debit 760000 Changes in Actuarial Liability
- Credit 331000 Cumulative Results of Operations

To record the closing of losses and miscellaneous items into cumulative results of operations.

**F340**

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 331000 Cumulative Results of Operations
- Credit 717200 Losses on Changes in Long-Term Assumptions - From Experience
- Credit 721000 Losses on Disposition of Assets - Other
- Credit 721100 Losses on Disposition of Investments
- Credit 721200 Losses on Disposition of Borrowings
- Credit 727200 Losses on Changes in Long-Term Assumptions
- Credit 728000 Unrealized Losses
- Credit 729000 Other Losses
- Credit 729200 Other Losses From Impairment of Assets
- Credit 730000 Extraordinary Items
- Credit 740000 Prior-Period Adjustments Due to Corrections of Errors
- Credit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
- Credit 740200 Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
- Credit 750000 Distribution of Income - Dividend
- Credit 760000 Changes in Actuarial Liability
F342 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**
None

**Proprietary Entry**
- **Debit** 310000 Unexpended Appropriations - Cumulative
- **Debit** 310100 Unexpended Appropriations - Appropriations Received
- **Debit** 310200 Unexpended Appropriations - Transfers-In
- **Debit** 310500 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
- **Debit** 310800 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
- **Debit** 310900 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
- **Credit** 310000 Unexpended Appropriations - Cumulative
- **Credit** 310300 Unexpended Appropriations - Transfers-Out
- **Credit** 310500 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
- **Credit** 310600 Unexpended Appropriations - Adjustments
- **Credit** 310700 Unexpended Appropriations - Used - Accrued
- **Credit** 310710 Unexpended Appropriations - Used - Disbursed
- **Credit** 310800 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
- **Credit** 310900 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

**Comment:** Used to track guaranteed loan level.

**Budgetary Entry**
None

**Memorandum Entry**
- **Debit** 804000 Guaranteed Loan Level - Used Authority
- **Credit** 801000 Guaranteed Loan Level

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.

**Comment:** Prior-year balance of unused authority.

**Budgetary Entry**
None

**Memorandum Entry**
- **Debit** 802000 Guaranteed Loan Level - Apportioned
- **Credit** 804500 Guaranteed Loan Level - Unused Authority
F348  To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Budgetary Entry**
None

**Memorandum Entry**
Debit 805300 Guaranteed Loan New Disbursements by Lender
Credit 807000 Guaranteed Loan Cumulative Disbursements by Lenders

F350  To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Budgetary Entry**
None

**Memorandum Entry**
Debit 807000 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 806500 Guaranteed Loan Collections, Defaults, and Adjustments

F352  To record the closing of all unused guaranteed loan authority no longer available for use.

**Budgetary Entry**
None

**Memorandum Entry**
Debit 804500 Guaranteed Loan Level - Unused Authority
Credit 801000 Guaranteed Loan Level

F354  To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

**Budgetary Entry**
Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit 439730 Appropriations Temporarily Precluded From Obligation
Credit 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Credit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**
None
F356  To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit  439800  Offsetting Collections (Collected) Temporarily Precluded From Obligation
Credit  415800  Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

F358  To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

Comment: See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations

Budgetary Entry
Debit  439900  Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
Credit  439700  Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority

Proprietary Entry
None

F359  To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations

Budgetary Entry
Debit  439600  Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit  439400  Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None
F360  To reclassify a temporary reduction/cancellation at year-end.

Comment: Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code attribute (e.g., ATB, SEQ, OTR) when recording temporary reductions. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit  412400  Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit  438200  Temporary Reduction - New Budget Authority
Debit  438300  Temporary Reduction - Prior-Year Balances
Credit  438400  Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F362  To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit  438200  Temporary Reduction - New Budget Authority
Debit  438300  Temporary Reduction - Prior-Year Balances
Credit  416800  Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
None

F364  To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit  416800  Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit  438400  Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None
F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

**Comment:** Use this transaction only with specific invested TAFS. For Treasury managed trust funds, the Bureau of the Fiscal Service simultaneously posts USSGL TC-F368.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>438200</td>
<td>412300</td>
</tr>
<tr>
<td>Temporary Reduction - New Budget Authority</td>
<td>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F368 To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>412400</td>
<td>438400</td>
</tr>
<tr>
<td>Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation</td>
<td>Temporary Reduction/Cancellation Returned by Appropriation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None

F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

**Comment:** Record USSGL account 412100 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 438400 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>435700</td>
<td>412100</td>
</tr>
<tr>
<td>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</td>
<td>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation</td>
</tr>
</tbody>
</table>

**Proprietary Entry**

None
F370 To record the closing of memorandum accounts for purchases.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Budgetary Entry**
None

**Memorandum Entry**
Debit 880100 Offset for Purchases of Assets  
Credit 880200 Purchases of Property, Plant, and Equipment  
Credit 880300 Purchases of Inventory and Related Property  
Credit 880400 Purchases of Assets - Other

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

**Comment:** Reverse this transaction for the receiving entity. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**
Debit 419900 Transfer of Expired Expenditure Transfers - Receivable  
Credit 422500 Expenditure Transfers From Trust Funds - Receivable

**Proprietary Entry**
None

F374 To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred  
Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
None
F376 To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 408200 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
None

F378 To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 408300 Transfers - Current-Year Authority - Receivable - Transferred
Credit 417100 Non-Allocation Transfers of Invested Balances - Receivable

Proprietary Entry
None

F380 To record the closing of USSGL account 423000 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 423000 Unfilled Customer Orders Without Advance - Transferred
Credit 422100 Unfilled Customer Orders Without Advance

Proprietary Entry
None

F382 To record the closing of USSGL account 423100 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 423100 Unfilled Customer Orders With Advance - Transferred
Credit 422200 Unfilled Customer Orders With Advance

Proprietary Entry
None
To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry
Debit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 422500 Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry
None

To record the closing of USSGL account 423300 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 423300 Reimbursements Earned - Receivable - Transferred
Credit 425100 Reimbursements Earned - Receivable

Proprietary Entry
None

To record the closing of USSGL account 423400 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 423400 Other Federal Receivables - Transferred
Credit 428700 Other Federal Receivables

Proprietary Entry
None
F390  To record the closing of canceled authority for partial cancellations.

**Comment:** Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**
- Debit 435100 Partial or Early Cancellation of Authority
- Credit 420100 Total Actual Resources - Collected

**Proprietary Entry**
None

F391  To close temporary sequester returned for cancellation.

**Comment:** While it is acceptable to debit USSGL account 438400 in this situation, it is never acceptable for the balance in USSGL account 438400 to be a debit.

**Budgetary Entry**
- Debit 438400 Temporary Reduction/Cancellation Returned by Appropriation
- Credit 438500 Temporary Sequester Returned for Cancellation

**Proprietary Entry**
None

F392  To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.

**Budgetary Entry**
- Debit 415500 Appropriation to Liquidate Contract Authority - Allocation - Transferred
- Credit 413700 Transfers of Contract Authority - Allocation

**Proprietary Entry**
None

F393  To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.

**Budgetary Entry**
- Debit 413700 Transfers of Contract Authority - Allocation
- Credit 415500 Appropriation to Liquidate Contract Authority - Allocation - Transferred

**Proprietary Entry**
None

F396  To close Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority.

**Budgetary Entry**
- Debit 439504 Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority
- Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

**Proprietary Entry**
None
Part 1  Fiscal Year 2022 Reporting
SUPPLEMENT  U.S. Standard General Ledger
Section III  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.

Budgetary Entry
None

Memorandum Entry
Debit  801000  Guaranteed Loan Level
Credit  801500  Guaranteed Loan Level - Unapportioned

G104  To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment:  Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry
Debit  801500  Guaranteed Loan Level - Unapportioned
Credit  802000  Guaranteed Loan Level - Apportioned

G106  To record the binding contracts entered into by private lenders.

Comment:  Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry
Debit  802000  Guaranteed Loan Level - Apportioned
Credit  804000  Guaranteed Loan Level - Used Authority

G108  To record the disbursement of a loan.

Comment:  Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry
Debit  805000  Guaranteed Loan Principal Outstanding
Credit  805300  Guaranteed Loan New Disbursements by Lender

G110  To record principal reduction due to repayment, default, or adjustment.

Comment:  Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry
Debit  806500  Guaranteed Loan Collections, Defaults, and Adjustments
Credit  805000  Guaranteed Loan Principal Outstanding
G120  To record activity for current-year purchases of property, plant, and equipment.


Reference:  USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Budgetary Entry
None

Memorandum Entry
Debit  880200  Purchases of Property, Plant, and Equipment
Credit  880100  Offset for Purchases of Assets

G122  To record activity for current-year purchases of inventory and related property.


Budgetary Entry
None

Memorandum Entry
Debit  880300  Purchases of Inventory and Related Property
Credit  880100  Offset for Purchases of Assets

G124  To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122.)


Budgetary Entry
None

Memorandum Entry
Debit  880400  Purchases of Assets - Other
Credit  880100  Offset for Purchases of Assets
H100 - H799 Other Specialized Transaction Entries - Other

H100  To record equity contributions to increase fiduciary net assets.

Comment:   Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

Reference:  FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 113000 Funds Held Outside of Treasury - Budgetary
Debit 113500 Funds Held Outside of Treasury - Non-Budgetary
Debit 119000 Other Cash
Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit 119500 Other Monetary Assets
Debit 120000 Foreign Currency
Debit 131000 Accounts Receivable
Debit 132000 Funded Employment Benefit Contributions Receivable
Debit 134000 Interest Receivable - Not Otherwise Classified
Debit 134100 Interest Receivable - Loans
Debit 134200 Interest Receivable - Investments
Debit 134300 Interest Receivable - Taxes
Debit 135000 Loans Receivable
Debit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform
Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified
Debit 136100 Penalties and Fines Receivable - Loans
Debit 136300 Penalties and Fines Receivable - Taxes
Debit 137000 Administrative Fees Receivable - Not Otherwise Classified
Debit 137100 Administrative Fees Receivable - Loans
Debit 137300 Administrative Fees Receivable - Taxes
Debit 141000 Advances and Prepayments
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161800 Market Adjustment - Investments
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit 169000 Other Investments
Debit 171100 Land and Land Rights
Debit 171200 Improvements to Land
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Debit/Credit</th>
<th>Account Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>172000</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td>Debit</td>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>Debit</td>
<td>174000</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td>Debit</td>
<td>175000</td>
<td>Equipment</td>
</tr>
<tr>
<td>Debit</td>
<td>181000</td>
<td>Assets Under Capital Lease</td>
</tr>
<tr>
<td>Debit</td>
<td>182000</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>Debit</td>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>Debit</td>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>Debit</td>
<td>184000</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td>Debit</td>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>Debit</td>
<td>199000</td>
<td>Other Assets</td>
</tr>
<tr>
<td>Credit</td>
<td>161100</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Credit</td>
<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>Credit</td>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Credit</td>
<td>341000</td>
<td>Contributions to Fiduciary Net Assets</td>
</tr>
</tbody>
</table>
H200  To record equity withdrawals or distributions of fiduciary net assets.

**Comment:** Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

**Reference:**  FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>161100</th>
<th>Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit</td>
<td>162100</td>
<td>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>Debit</td>
<td>163100</td>
<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Debit</td>
<td>342000</td>
<td>Withdrawals or Distributions of Fiduciary Net Assets</td>
</tr>
<tr>
<td>Credit</td>
<td>101000</td>
<td>Fund Balance With Treasury</td>
</tr>
<tr>
<td>Credit</td>
<td>113000</td>
<td>Funds Held Outside of Treasury - Budgetary</td>
</tr>
<tr>
<td>Credit</td>
<td>113500</td>
<td>Funds Held Outside of Treasury - Non-Budgetary</td>
</tr>
<tr>
<td>Credit</td>
<td>119000</td>
<td>Other Cash</td>
</tr>
<tr>
<td>Credit</td>
<td>119400</td>
<td>Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)</td>
</tr>
<tr>
<td>Credit</td>
<td>119500</td>
<td>Other Monetary Assets</td>
</tr>
<tr>
<td>Credit</td>
<td>120000</td>
<td>Foreign Currency</td>
</tr>
<tr>
<td>Credit</td>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>Credit</td>
<td>132000</td>
<td>Funded Employment Benefit Contributions Receivable</td>
</tr>
<tr>
<td>Credit</td>
<td>134000</td>
<td>Interest Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit</td>
<td>134100</td>
<td>Interest Receivable - Loans</td>
</tr>
<tr>
<td>Credit</td>
<td>134200</td>
<td>Interest Receivable - Investments</td>
</tr>
<tr>
<td>Credit</td>
<td>134300</td>
<td>Interest Receivable - Taxes</td>
</tr>
<tr>
<td>Credit</td>
<td>135000</td>
<td>Loans Receivable</td>
</tr>
<tr>
<td>Credit</td>
<td>135100</td>
<td>Capitalized Loan Interest Receivable - Non-Credit Reform</td>
</tr>
<tr>
<td>Credit</td>
<td>136000</td>
<td>Penalties and Fines Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit</td>
<td>136100</td>
<td>Penalties and Fines Receivable - Loans</td>
</tr>
<tr>
<td>Credit</td>
<td>136300</td>
<td>Penalties and Fines Receivable - Taxes</td>
</tr>
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<td>Credit</td>
<td>137000</td>
<td>Administrative Fees Receivable - Not Otherwise Classified</td>
</tr>
<tr>
<td>Credit</td>
<td>137100</td>
<td>Administrative Fees Receivable - Loans</td>
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<td>Credit</td>
<td>137300</td>
<td>Administrative Fees Receivable - Taxes</td>
</tr>
<tr>
<td>Credit</td>
<td>141000</td>
<td>Advances and Prepayments</td>
</tr>
<tr>
<td>Credit</td>
<td>161000</td>
<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Credit</td>
<td>161200</td>
<td>Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Credit</td>
<td>161300</td>
<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>Credit</td>
<td>161800</td>
<td>Market Adjustment - Investments</td>
</tr>
<tr>
<td>Credit</td>
<td>162000</td>
<td>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>Credit</td>
<td>162200</td>
<td>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>Credit</td>
<td>162300</td>
<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</td>
</tr>
<tr>
<td>Credit</td>
<td>163000</td>
<td>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
</tbody>
</table>
### U.S. Standard General Ledger

#### Account Transactions

<table>
<thead>
<tr>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>163300</td>
<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</td>
</tr>
<tr>
<td>169000</td>
<td>Other Investments</td>
</tr>
<tr>
<td>171100</td>
<td>Land and Land Rights</td>
</tr>
<tr>
<td>171200</td>
<td>Improvements to Land</td>
</tr>
<tr>
<td>172000</td>
<td>Construction-in-Progress</td>
</tr>
<tr>
<td>173000</td>
<td>Buildings, Improvements, and Renovations</td>
</tr>
<tr>
<td>174000</td>
<td>Other Structures and Facilities</td>
</tr>
<tr>
<td>175000</td>
<td>Equipment</td>
</tr>
<tr>
<td>181000</td>
<td>Assets Under Capital Lease</td>
</tr>
<tr>
<td>182000</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>183000</td>
<td>Internal-Use Software</td>
</tr>
<tr>
<td>183200</td>
<td>Internal-Use Software in Development</td>
</tr>
<tr>
<td>184000</td>
<td>Other Natural Resources</td>
</tr>
<tr>
<td>189000</td>
<td>Other General Property, Plant, and Equipment</td>
</tr>
<tr>
<td>199000</td>
<td>Other Assets</td>
</tr>
</tbody>
</table>

#### H300
To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>340000</td>
<td></td>
<td>Fiduciary Net Assets</td>
</tr>
<tr>
<td>Credit</td>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>Credit</td>
<td>631000</td>
<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
</tr>
<tr>
<td>Credit</td>
<td>632000</td>
<td>Interest Expenses on Securities</td>
</tr>
<tr>
<td>Credit</td>
<td>633000</td>
<td>Other Interest Expenses</td>
</tr>
<tr>
<td>Credit</td>
<td>679000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
</tr>
<tr>
<td>Credit</td>
<td>680000</td>
<td>Future Funded Expenses</td>
</tr>
<tr>
<td>Credit</td>
<td>685000</td>
<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
</tr>
<tr>
<td>Credit</td>
<td>690000</td>
<td>Non-Production Costs</td>
</tr>
<tr>
<td>Credit</td>
<td>721000</td>
<td>Losses on Disposition of Assets - Other</td>
</tr>
<tr>
<td>Credit</td>
<td>721100</td>
<td>Losses on Disposition of Investments</td>
</tr>
<tr>
<td>Credit</td>
<td>721200</td>
<td>Losses on Disposition of Borrowings</td>
</tr>
<tr>
<td>Credit</td>
<td>728000</td>
<td>Unrealized Losses</td>
</tr>
<tr>
<td>Credit</td>
<td>729000</td>
<td>Other Losses</td>
</tr>
<tr>
<td>Credit</td>
<td>729200</td>
<td>Other Losses From Impairment of Assets</td>
</tr>
<tr>
<td>Credit</td>
<td>730000</td>
<td>Extraordinary Items</td>
</tr>
<tr>
<td>Credit</td>
<td>740000</td>
<td>Prior-Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td>Credit</td>
<td>740100</td>
<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>Credit</td>
<td>740500</td>
<td>Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</td>
</tr>
</tbody>
</table>
H301  To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.

**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

**Reference:** FASAB SFFAS 31, "Accounting for Fiduciary Activities"

**Budgetary Entry**

None

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>520000</td>
<td></td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td>531000</td>
<td></td>
<td>Interest Revenue - Other</td>
</tr>
<tr>
<td>531100</td>
<td></td>
<td>Interest Revenue - Investments</td>
</tr>
<tr>
<td>531200</td>
<td></td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
</tr>
<tr>
<td>532000</td>
<td></td>
<td>Penalties and Fines Revenue</td>
</tr>
<tr>
<td>532500</td>
<td></td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td>540000</td>
<td></td>
<td>Funded Benefit Program Revenue</td>
</tr>
<tr>
<td>550000</td>
<td></td>
<td>Insurance and Guarantee Premium Revenue</td>
</tr>
<tr>
<td>560000</td>
<td></td>
<td>Donated Revenue - Financial Resources</td>
</tr>
<tr>
<td>561000</td>
<td></td>
<td>Donated Revenue - Non-Financial Resources</td>
</tr>
<tr>
<td>590000</td>
<td></td>
<td>Other Revenue</td>
</tr>
<tr>
<td>711000</td>
<td></td>
<td>Gains on Disposition of Assets - Other</td>
</tr>
<tr>
<td>711100</td>
<td></td>
<td>Gains on Disposition of Investments</td>
</tr>
<tr>
<td>711200</td>
<td></td>
<td>Gains on Disposition of Borrowings</td>
</tr>
<tr>
<td>718000</td>
<td></td>
<td>Unrealized Gains</td>
</tr>
<tr>
<td>719000</td>
<td></td>
<td>Other Gains</td>
</tr>
<tr>
<td>730000</td>
<td></td>
<td>Extraordinary Items</td>
</tr>
<tr>
<td>740000</td>
<td></td>
<td>Prior-Period Adjustments Due to Corrections of Errors</td>
</tr>
<tr>
<td>740100</td>
<td></td>
<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
</tr>
<tr>
<td>740500</td>
<td></td>
<td>Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Credit</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>340000</td>
<td></td>
<td>Fiduciary Net Assets</td>
</tr>
<tr>
<td>520900</td>
<td></td>
<td>Contra Revenue for Services Provided</td>
</tr>
<tr>
<td>531700</td>
<td></td>
<td>Contra Revenue for Interest Revenue - Loans Receivable</td>
</tr>
<tr>
<td>531800</td>
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<td>Contra Revenue for Interest Revenue - Investments</td>
</tr>
<tr>
<td>531900</td>
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<td>Contra Revenue for Interest Revenue - Other</td>
</tr>
<tr>
<td>532400</td>
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<td>Contra Revenue for Penalties and Fines</td>
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<tr>
<td>532900</td>
<td></td>
<td>Contra Revenue for Administrative Fees</td>
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<tr>
<td>540900</td>
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<td>Contra Revenue for Funded Benefit Program Revenue</td>
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<td>550900</td>
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<td>Contra Revenue for Insurance and Guarantee Premium Revenue</td>
</tr>
<tr>
<td>560900</td>
<td></td>
<td>Contra Revenue for Donations - Financial Resources</td>
</tr>
<tr>
<td>561900</td>
<td></td>
<td>Contra Donated Revenue - Nonfinancial Resources</td>
</tr>
<tr>
<td>590900</td>
<td></td>
<td>Contra Revenue for Other Revenue</td>
</tr>
</tbody>
</table>
H310 To close equity contributions to fiduciary net assets.

**Comment:** Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 341000 Contributions to Fiduciary Net Assets
- Credit 340000 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.

**Comment:** Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 340000 Fiduciary Net Assets
- Credit 342000 Withdrawals or Distributions of Fiduciary Net Assets

H400 To record warrant for Quota increase in the International Monetary Fund assets.

**Budgetary Entry**
- Debit 411991 Other Appropriations Realized - International Monetary Fund - Reserve Tranche
- Debit 411992 Other Appropriations Realized - International Monetary Fund - Letter of Credit
- Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**
- Debit 101000 Fund Balance With Treasury
- Credit 310100 Unexpended Appropriations - Appropriations Received

H402 To record the present value payment in the International Monetary Fund.

**Comment:** While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

**Budgetary Entry**
- Debit 461000 Allotments - Realized Resources
- Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 729090 Losses on International Monetary Fund Assets
- Credit 119306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
H406 To record a Maintenance of Value Adjustment (increase), International Monetary Fund.

**Budgetary Entry**
Debit  411990  Other Appropriations Realized - International Monetary Fund  
Credit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury  
Credit  310100  Unexpended Appropriations - Appropriations Received

H410 To record an increase of the Letter of Credit for the International Monetary Fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  119309  International Monetary Fund - Currency Holdings  
Credit  119305  International Monetary Fund - Letter of Credit

H412 To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  119305  International Monetary Fund - Letter of Credit  
Debit  119333  International Monetary Fund - Reserve Position  
Credit  101000  Fund Balance With Treasury  
Credit  119309  International Monetary Fund - Currency Holdings

H420 To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**
Debit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund  
Credit  417590  Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund

**Proprietary Entry**
Debit  310300  Unexpended Appropriations - Transfers-Out  
Credit  101000  Fund Balance With Treasury

H422 To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**
Debit  417590  Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund  
Credit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury  
Credit  310200  Unexpended Appropriations - Transfers-In
H424  To record a decrease for the maintenance of value adjustment and transfer the excess.

**Budgetary Entry**
Debit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund
Debit  462091  Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)
Credit  417690  Allocation Transfers of Prior-Year Balances - International Monetary Fund

**Proprietary Entry**
Debit  310300  Unexpended Appropriations - Transfers-Out
Credit  101000  Fund Balance With Treasury

H426  To record the transfer-in of the excess funds due to the maintenance of value decrease adjustment.

**Budgetary Entry**
Debit  417690  Allocation Transfers of Prior-Year Balances - International Monetary Fund
Credit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**
Debit  101000  Fund Balance With Treasury
Credit  310200  Unexpended Appropriations - Transfers-In

H428  To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.

**Budgetary Entry**
Debit  462090  Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit  435190  Partial Cancellation of Authority - International Monetary Fund

**Proprietary Entry**
Debit  310600  Unexpended Appropriations - Adjustments
Credit  101000  Fund Balance With Treasury

H430  To record payment vouchers.

Comment:  Reverse this TC for amendments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  119305  International Monetary Fund - Letter of Credit
Credit  101000  Fund Balance With Treasury

H432  To record a decrease to the Reserve Position.

Comment:  Reverse this TC for an increase.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  119309  International Monetary Fund - Currency Holdings
Credit  119333  International Monetary Fund - Reserve Position
H434 To record a decrease in Currency.

Comment: Reverse this TC for an increase.

Budgetary Entry
None

Proprietary Entry
Debit 119307 International Monetary Fund - Dollar Deposits With the IMF
Credit 119090 Other Cash - International Monetary Fund

H436 To record a decrease in the Quota due to CVA.

Budgetary Entry
None

Proprietary Entry
Debit 119306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
Credit 119309 International Monetary Fund - Currency Holdings

H438 To record a gain in the Quota.

Budgetary Entry
Debit 429590 Adjustments to the International Monetary Fund
Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry
Debit 119309 International Monetary Fund - Currency Holdings
Credit 719090 Gains on International Monetary Fund Assets

H440 To record a loss in the Quota.

Budgetary Entry
Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit 429590 Adjustments to the International Monetary Fund

Proprietary Entry
Debit 729090 Losses on International Monetary Fund Assets
Credit 119309 International Monetary Fund - Currency Holdings

H442 To record the issuance of a new loan to International Monetary Fund.

Budgetary Entry
None

Proprietary Entry
Debit 135090 Loans Receivable - International Monetary Fund
Credit 101000 Fund Balance With Treasury
H444 To record the repayment on the loan.

Comment: Debit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was lower than when the loan was issued. Credit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was higher than when the loan was issued.

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 135990 Allowance for Loss on Loans Receivable - International Monetary Fund
Credit 135090 Loans Receivable - International Monetary Fund

H446 To record in the FX rate change for loans (decrease in allowance/gain.)

Budgetary Entry
Debit 429590 Adjustments to the International Monetary Fund
Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry
Debit 135990 Allowance for Loss on Loans Receivable - International Monetary Fund
Credit 719090 Gains on International Monetary Fund Assets

H448 To record warrant for FX rate change.

Budgetary Entry
Debit 411994 Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)
Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 310100 Unexpended Appropriations - Appropriations Received

H449 To record in the FX rate change for loans (increase in allowance/loss.)

Budgetary Entry
Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit 429590 Adjustments to the International Monetary Fund

Proprietary Entry
Debit 729090 Losses on International Monetary Fund Assets
Credit 135990 Allowance for Loss on Loans Receivable - International Monetary Fund
H450  To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit  119306  International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
Credit  119305  International Monetary Fund - Letter of Credit

H480  To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**
Debit  417590  Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund
Debit  420190  Total Actual Resources - Collected - International Monetary Fund
Credit  411990  Other Appropriations Realized - International Monetary Fund
Credit  411991  Other Appropriations Realized - International Monetary Fund - Reserve Tranche
Credit  411992  Other Appropriations Realized - International Monetary Fund - Letter of Credit