

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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
A105	To provide budgetary resources to cover an upward adjustment of a prior-year obligation pursuant to a prior year appropriation act.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A110	To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A112	To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
A115	To record anticipated reimbursements that will be used to substitute contract authority.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A117	To record anticipated spending authority from offsetting collection temporarily precluded from obligation.
A118	To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A121	To record anticipated authority temporarily unavailable pursuant to public law.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority.
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.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB.)
A127	To record budget authority (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.

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<b>A128</b>	To record authority temporarily unavailable pursuant to public law.
<b>A129</b>	To record spending authority from offsetting collections temporarily precluded from obligation.
<b>A130</b>	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.
<b>A131</b>	To record a permanent reduction of borrowing or contract authority.
<b>A132</b>	To record a permanent reduction of unexpended appropriations.
<b>A133</b>	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.
<b>A134</b>	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
<b>A135</b>	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.
<b>A136</b>	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
<b>A137</b>	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
<b>A138</b>	To record estimated recoveries of prior-year unpaid obligations.
<b>A139</b>	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.
<b>A140</b>	To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS.)
<b>A141</b>	To record the withdrawal of funds for reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.
<b>A142</b>	To record anticipated non-expenditure transfers to a General Fund Receipt Account.
<b>A143</b>	To record anticipated capital transfers to a General Fund Receipt Account.
<b>A144</b>	To record unexpended appropriations (derived by non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)

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<b>A145</b>	To record offsetting collections permanently reduced and canceled by legislative action in revolving Treasury Appropriation Fund Symbols.
<b>A146</b>	To record subsidy disbursed by the program fund not previously accrued.
<b>A147</b>	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.
<b>A148</b>	To record decreases to indefinite borrowing authority.
<b>A149</b>	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.
<b>A150</b>	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.
<b>A152</b>	To record indefinite or definite borrowing authority.
<b>A155</b>	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
<b>A156</b>	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.)
<b>A157</b>	To record a non-expenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
<b>A158</b>	To record actual reductions to indefinite borrowing authority previously anticipated.
<b>A159</b>	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
<b>A160</b>	To record a non-expenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
<b>A161</b>	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.
<b>A162</b>	To record the reclassification of undelivered orders due to substitution of contract authority.
<b>A163</b>	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.

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A164	To record anticipated reductions to borrowing authority.
A165	To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
A166	To record definite and indefinite contract authority based on legislation.
A167	To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
A168	To record payments received from foreign partners to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol.
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS).
A174	To record an unanticipated actual decrease to indefinite contract authority.
A175	To record a 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.
A176	To record the substitution of contract authority by unfilled customer orders without advance.
A177	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.
A178	To record anticipated adjustments/decreases to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.
A180	To record a non-expenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a non-expenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>A182</b>	To record the liquidation of contract authority by unfilled customer orders with advance.
<b>A183</b>	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
<b>A184</b>	To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
<b>A185</b>	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.
<b>A186</b>	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
<b>A187</b>	To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.
<b>A188</b>	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.
<b>A189</b>	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.
<b>A190</b>	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.
<b>A191</b>	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.
<b>A192</b>	To record authority made available from receipt or appropriation balances previously precluded from obligation.
<b>A193</b>	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.
<b>A194</b>	To record authority made available from offsetting collection balances previously precluded from obligation.
<b>A195</b>	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
<b>A196</b>	To record the annualized level of an appropriation provided under a continuing resolution.
<b>A197</b>	To record Fund Balance With Treasury while awaiting a warrant.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
A200	To record the cancellation of outstanding debt where there is not an appropriation warrant.
A202	To record in the financing account an appropriation received for a positive modification adjustment transfer.
A204	To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.
A206	To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.
A208	To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.
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.
A212	To record the financing sources transferred into a special or nonrevolving trust fund from a General Fund Receipt Account.
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.
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.
A220	To record the financing sources transferred into a general or revolving fund expenditure account from a General Fund Receipt Account.
A250	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.
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.
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.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>A404</b>	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.
<b>A406</b>	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.
<b>A408</b>	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.
<b>A410</b>	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.
<b>A412</b>	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.
<b>A414</b>	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.
<b>A416</b>	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.
<b>A420</b>	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.
<b>A422</b>	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.
<b>A424</b>	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.
<b>A426</b>	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.
<b>A430</b>	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.

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A432	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A434	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A436	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A438	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A440	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A442	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A444	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A446	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A448	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A450	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A452	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.



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A454	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A456	To record the transfer-out of expired unobligated expenditure transfers receivable.
A458	To record the transfer-in of expired unobligated expenditure transfers receivable.
A460	To record the 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.
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.
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.
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.
A467	To record the non-expenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.
A469	To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.
A470	To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.
A472	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A474	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A476	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A478	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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A480	To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A482	To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A484	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A486	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A488	To record in the transferring agency the actual 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.
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.
A492	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
A494	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.
A496	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for General Fund appropriations.
A498	To record a federal fund receivable for an expenditure transfer from a trust fund.
A499	To record the adjustment of a federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
A500	To record in a trust fund a payable for an expenditure transfer-out to a federal fund relating to non-exchange transactions.
A501	To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
A502	To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
A504	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer-out to a federal fund.
A506	To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

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<b>A508</b>	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.
<b>A510</b>	To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange transactions.
<b>A511</b>	To record the refunds collected from prior fiscal year obligations that were outlayed in the Treasury Forfeiture Fund.
<b>A512</b>	To record in a trust fund expenditure transfers-out to a federal fund relating to non-exchange transactions.
<b>A513</b>	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.
<b>A514</b>	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.
<b>A516</b>	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.
<b>A518</b>	To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
<b>A519</b>	To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
<b>A520</b>	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.
<b>A522</b>	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.
<b>A523</b>	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.
<b>A524</b>	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.
<b>A526</b>	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.
<b>A528</b>	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.

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<b>A530</b>	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.
<b>A531</b>	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.
<b>A532</b>	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.
<b>A534</b>	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.
<b>A536</b>	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."
<b>A538</b>	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."
<b>A540</b>	To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.
<b>A542</b>	To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.
<b>A544</b>	To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance.
<b>A546</b>	To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance.
<b>A548</b>	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.
<b>A550</b>	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.
<b>A556</b>	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.
<b>A702</b>	To record anticipated reimbursements.
<b>A704</b>	To record in the performing agency a reimbursable agreement that was not previously anticipated.

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

**TRANSACTION**

<b><u>CODE</u></b>	<b><u>TRANSACTION DESCRIPTION</u></b>
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A708	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. 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.
A710	To record earned revenue in the performing agency related to a reimbursable agreement or other income from a non-federal entity.
A711	To record earned revenue in the performing agency related to a reimbursable agreement or other income from a federal agency.
A712	To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.
A714	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
A715	To record funded FECA revenue by the Department of Labor.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
B104	To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
B105	To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.
B107	To record payment and disbursement of funds not previously accrued.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule where an unpaid delivered order was previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry.
B111	To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.
B112	To record accrued interest paid.
B113	To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>B114</b>	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
<b>B115</b>	To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.
<b>B116</b>	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
<b>B118</b>	To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
<b>B119</b>	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
<b>B120</b>	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.
<b>B121</b>	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.
<b>B122</b>	To record repayments of other debt.
<b>B123</b>	To record in the issuing entity, the sale of federal securities at par value.
<b>B124</b>	To record the purchase of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>B125</b>	To record in the issuing entity, the sale of federal securities acquired at a premium.
<b>B126</b>	To record the purchase of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>B127</b>	To record in the issuing entity, the sale of federal securities at a discount.
<b>B128</b>	To record the purchase of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>B129</b>	To record the purchase of accrued interest on federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
<b>B130</b>	To record a lien paid before personal property is sold.
<b>B131</b>	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.
<b>B132</b>	To record the purchase of federal securities acquired at par value by a nonfiduciary deposit fund.

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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>B133</b>	To record the purchase of accrued interest on federal securities by a nonfiduciary deposit fund.
<b>B134</b>	To record appropriations accrued this fiscal year.
<b>B135</b>	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.
<b>B136</b>	To record in the liquidating account the actual capital transfer of excess cash to the General Fund of the U.S. Government.
<b>B137</b>	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.
<b>B138</b>	To record in trust fund payments made to a federal fund relating to exchange transactions.
<b>B139</b>	To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.
<b>B140</b>	To record the purchase of foreign currency by a disbursing officer.
<b>B141</b>	To record the request from IMF to purchase Special Drawing Rights.
<b>B142</b>	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
<b>B143</b>	To record the re-investment of daily inflation of Treasury Inflation Protected Securities.
<b>B144</b>	To record the purchase of cash equivalents.
<b>B146</b>	To record a foreign currency rate intervention.
<b>B150</b>	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.
<b>B152</b>	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).
<b>B153</b>	To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
<b>B154</b>	To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
<b>B160</b>	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
<b>B162</b>	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
<b>B163</b>	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>B165</b>	To record the purchase of federal securities acquired at a premium by a nonfiduciary deposit fund.
<b>B166</b>	To record the purchase of federal securities acquired at a discount by a nonfiduciary deposit fund.
<b>B200</b>	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.
<b>B202</b>	To record the liquidity payment and markup of liquidity preference from the prior-year in the program account.
<b>B210</b>	To record the payment of remuneration.
<b>B234</b>	To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.
<b>B235</b>	To record the disbursement of appropriations that were previously accrued.
<b>B302</b>	To record a commitment of unobligated amounts in programs subject to apportionment.
<b>B304</b>	To record a commitment of unobligated balances in programs exempt from apportionment.
<b>B306</b>	To record current-year undelivered orders without an advance.
<b>B308</b>	To record current-year undelivered orders with an advance.
<b>B309</b>	To record current-year undelivered orders with an advance using a U.S. Debit Card.
<b>B310</b>	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.
<b>B312</b>	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.
<b>B314</b>	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.
<b>B316</b>	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.
<b>B402</b>	To record the delivery of goods or services and to accrue a liability.
<b>B403</b>	To record accounts payable in a nonfiduciary deposit fund.
<b>B404</b>	To record a downward adjustment of a current-year unpaid undelivered order.
<b>B405</b>	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.



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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>B406</b>	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.
<b>B407</b>	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.
<b>B408</b>	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
<b>B410</b>	To record advances and prepayments "in transit" until disbursements are confirmed.
<b>B412</b>	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
<b>B416</b>	To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
<b>B417</b>	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.
<b>B418</b>	To record the accrual of interest expenses incurred, not yet paid.
<b>B420</b>	To record the liability for cost to be funded in the future.
<b>B422</b>	To record the unfunded FECA liability and unfunded unemployment liability.
<b>B424</b>	To record a contingent liability.
<b>B425</b>	To record a contingent liability related to capital transfer.
<b>B426</b>	To record an increase in actuarial liabilities for benefit plans.
<b>B428</b>	To record the payable to borrowers from sales of foreclosed property with recourse.
<b>B430</b>	To record the inventory purchased for a resale under historical cost (title was passed).
<b>B432</b>	To record the fair market value of real and intangible forfeited property.
<b>B434</b>	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
<b>B436</b>	To record the funded portion of cleanup costs that was previously estimated.
<b>B438</b>	To record capital lease liability.
<b>B440</b>	To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.
<b>B444</b>	To record the IMF annual Special Drawing Right assessment accrual.
<b>B446</b>	To record the IMF Annual Assessment.

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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>B450</b>	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.
<b>B452</b>	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.
<b>B602</b>	To record revenue received in advance.
<b>B604</b>	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.
<b>B606</b>	To record current-year expended authority using a U.S. Debit Card.
<b>B610</b>	To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
<b>C101</b>	To record the transfer of recognized subsidy from the program fund to the financing fund.
<b>C102</b>	To record service in kind provided by non-federal sources.
<b>C103</b>	To record the collection of subsidy costs in the financing account.
<b>C106</b>	To record the collection of reestimated subsidy in the financing account.
<b>C107</b>	To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
<b>C108</b>	To record collections in nonfiduciary deposit funds.
<b>C109</b>	To record the receipt of previously anticipated collections.
<b>C110</b>	To reclassify collections to liquidate prior-year deficiency.
<b>C111</b>	To record collections in clearing account Treasury Account Symbols (TAS).
<b>C112</b>	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
<b>C113</b>	To record receipt of coupon payment and interest collection on non-federal securities.
<b>C114</b>	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
<b>C115</b>	To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
<b>C116</b>	To record in the financing fund unearned fees collected for undisbursed loans.
<b>C117</b>	To record in the financing fund fees collected when loans are disbursed.
<b>C118</b>	To record in the financing fund fees earned when loans are disbursed.
<b>C119</b>	To record the receipt of remuneration.

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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
C120	To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C121	To record the maturity of federal securities acquired at par value by a nonfiduciary deposit fund.
C122	To record the maturity of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C123	To record the maturity of federal securities acquired at a premium by a nonfiduciary deposit fund.
C124	To record the maturity of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C125	To record the maturity of federal securities acquired at a discount in a nonfiduciary deposit fund.
C126	To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
C127	To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.
C128	To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
C132	To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior-year that create budgetary resources. These refunds were not previously accrued as receivables.
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.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
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.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from federal sources.
C141	To record a collection of non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund Receipt Account.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
C143	To record the collection of receivables of custodial revenue from a non-federal source that is deposited to a miscellaneous receipt account.
C144	To record undeposited collections.
C145	To record the collection of revenue or other financing sources that were not previously accrued into a General Fund Receipt Account. These collections are not reported on the Statement of Custodial Activity.
C146	To record the collection of previously accrued receivables in a General Fund Receipt Account.
C147	To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C148	To record the payback of a bridge loan.
C149	To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C150	To record the receipt of other cash and noncash monetary assets.
C151	To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C152	To record loans receivable resulting from repayable advances.
C153	To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C154	To record the collections of unaccrued interest on loans from non-federal sources.
C155	To record the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements.
C156	To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
C157	To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
C158	To record cash donations collected in an expenditure account, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C170	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the federal government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection of an advance for an unfilled customer order.
C185	To record the collection of FECA receivables by the Department of Labor.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
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.
C190	To record in trust fund payments received from a federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C196	To record a capital transfer received in a General Fund Receipt Account.

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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>C200</b>	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
<b>C202</b>	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
<b>C204</b>	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
<b>C205</b>	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.
<b>C402</b>	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.
<b>C403</b>	To record a receivable for Old IMF Quota Payments.
<b>C404</b>	To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
<b>C405</b>	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.
<b>C406</b>	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
<b>C408</b>	To record in the financing fund the disbursement of direct loans.
<b>C409</b>	To record the reclassification of interest capitalized on a loan.
<b>C412</b>	To record accrued receivables for modified direct or guaranteed loans moving from the liquidating fund to the financing fund account.
<b>C413</b>	To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.
<b>C414</b>	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.
<b>C415</b>	To record a receivable for new IMF Quota Payments under Credit Reform.
<b>C416</b>	To record accrued revenue from federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.
<b>C417</b>	To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.
<b>C418</b>	To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.
<b>C419</b>	To record accrual of interest receivable on non-federal securities with a bond premium.

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

**TRANSACTION**

<b><u>CODE</u></b>	<b><u>TRANSACTION DESCRIPTION</u></b>
C420	To record accrued revenue or other financing sources without budgetary impact.
C421	To accrue unfunded FECA revenue from a federal source by the Department of Labor.
C422	To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.
C423	To record accrual of interest receivable on non-federal securities with a bond discount.
C424	To record establishment of current-period earnings on income received in advance.
C425	To record accounts receivable in a nonfiduciary deposit fund.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans, 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.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C431	To record the issuance of a bridge loan.
C432	To record loans other than credit reform.
C433	To record loans receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
C434	To record interest receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
C435	To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.
C436	To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.
C437	To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C444	To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
C446	To record the reclassification of interest capitalized on a loan related to Troubled Asset 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.
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.
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.
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.
C455	To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.
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.
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.
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.
C600	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium
C601	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
C602	To record the sale of federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.
C603	To record the 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.
C604	To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
C605	To record the 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.



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

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>C606</b>	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.
<b>C607</b>	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.
<b>C608</b>	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.
<b>C609</b>	To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.
<b>C610</b>	To record the sale or disposition of personal property collected for replacement property.
<b>C611</b>	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.
<b>C612</b>	To record the loss (or gain) from sale of foreclosed property without recourse.
<b>C613</b>	To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.
<b>C614</b>	To record the gain on property sold with recourse.
<b>C615</b>	To record the disposition of general property, plant and equipment that was permanently removed.
<b>C616</b>	To record the loss on loan receivable from the borrower on a sale with recourse.
<b>C618</b>	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.
<b>C619</b>	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.
<b>C621</b>	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.
<b>C622</b>	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.
<b>C624</b>	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.
<b>C626</b>	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
<b>C628</b>	To record cash collected from a loss or a gain from the sale of foreclosed property.

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>C630</b>	To record the sale of stockpile materials.
<b>C632</b>	To record stockpile materials sold at a gain.
<b>C634</b>	To record stockpile materials sold at a loss.
<b>C636</b>	To record the collection of sale proceeds from forfeited personal property sold.
<b>C638</b>	To record the sale of forfeited property.
<b>C640</b>	To record the proceeds from commodities sold.
<b>C642</b>	To record a loss on the sale of commodities.
<b>C644</b>	To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.
<b>C646</b>	To record the sale or disposition of assets other than personal properties and investments.
<b>C647</b>	To record the liquidation of receivables from other federal entity for the sale or disposition of assets other personal properties and investments.
<b>C648</b>	To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.
<b>C650</b>	To record accounts receivable and accrue revenue from another federal entity that was previously anticipated.
<b>C702</b>	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.
<b>C704</b>	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.
<b>C706</b>	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.
<b>C708</b>	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.
<b>C750</b>	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).
<b>C751</b>	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).
<b>C752</b>	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).

**U.S. Standard General Ledger  
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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>C753</b>	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).
<b>C754</b>	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).
<b>C755</b>	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).
<b>C780</b>	To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.
<b>C784</b>	To record the monthly redemption, investment, and interest with the Bureau of the Fiscal Service.
<b>D102</b>	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.
<b>D103</b>	To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.
<b>D106</b>	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.
<b>D107</b>	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.
<b>D108</b>	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).
<b>D110</b>	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.
<b>D112</b>	To record a reclassification of unfunded liability to funded liability in the financing account.
<b>D113</b>	To record the reclassification reestimated subsidy expense from unfunded to funded.
<b>D114</b>	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).
<b>D120</b>	To record a downward adjustment to unpaid prior-year undelivered orders.

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
D134	To record the delivery of goods and services ordered in a prior-year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D137	To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D140	To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D141	To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 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.)
D145	To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
D146	To record an accrual of downward reestimate for loan subsidies in the program fund.
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.
D149	To record negative subsidy disbursement in the financing fund.
D150	To adjust program fund for negative subsidy disbursement from the financing fund.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
D402	To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-federal sources when realization is not probable (less likely than not).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
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
D406	To record the write-off of penalties and fines receivable.
D407	To record the write-off of administrative fees receivable.
D408	To record the write-off of accounts receivable.
D410	To record the write-off of taxes receivable.
D412	To record the write-off of loans receivable for loans made before fiscal 1992.
D413	To write-off loans receivable related to Troubled Assets Relief Program.
D414	To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D415	To record the write-off of interest receivable related to Troubled Asset Relief Program.
D416	To record the write-off of interest receivable.
D418	To record the write-off of assets other than investments.
D420	To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund Receipt Account.
D422	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund Receipt Account.
D424	To record in a General Fund Receipt Account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.
D426	To record an adjustment to loans receivable based on acquired collateral property.

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Account Transaction Listing**

<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.
D432	To record an adjustment for actual loss of commodities that was disposed but not sold.
D434	To record assets purchased to store environmental waste from past operations at net book value of zero.
D436	To record a refund of offsetting collections, other than advances, that were collected in a prior-year.
D438	To record a refund of trust or special fund receipts that was received in a current year.
D440	To record a nonexchange gain by an entity that owes a debt that was canceled, written off, or has non repayment terms.
D442	To record a nonexchange loss by an entity that is owed a debt that was canceled, written off, or has non repayment terms.
D502	To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
D503	To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
D504	To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.
D506	To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
D507	To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D538	To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use 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.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D545	To record completed Operating Materials and Supplies items that were in development.
D546	To reclassify excess or reserved assets to assets held for use.
D548	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.
D568	To record inventory that has been lost and deemed material.
D569	To record inventory that has been found and deemed material.
D570	To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
D571	To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D573	To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D576	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D578	To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D579	To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
D581	To reclassify a contingent receivable related to a capital transfer receivable in a General Fund Receipt Account.
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
D584	To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
D585	To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.



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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
D586	To reclassify tax revenue from accrued to collected.
D588	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
D589	To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.
D591	To record the monetization of SDR certificates.
D592	To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
D594	To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
D595	To record allocations on Special Drawing Rights.
D600	To record the reclassification of Exchange Stabilization Fund investment.
D601	To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.
D602	To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
D603	To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.
D604	To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
D606	To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.
D608	To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.
D610	To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.
D612	To record SDR interest and charges accrual with a net effect of an unrealized gain.
D614	To record SDR interest and charges accrual with a net effect of an unrealized loss.
D616	To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.
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.
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.

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**TRANSACTION**

**CODE      TRANSACTION DESCRIPTION**

- 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.
- D625** To record anticipated unobligated balances of definite contract authority in non-revolving trust funds temporarily unavailable pursuant to obligation limitations on all budgetary resources of contract authority.
- 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.
- E102** To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
- E104** To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
- E106** To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
- E108** To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
- E109** To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
- E110** To record an adjustment for under-applied overhead deemed immaterial.
- E112** To record an adjustment for over-applied overhead deemed immaterial.
- E113** To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
- E114** To record adjustments for under-applied overhead, and to prorate the difference between the actual and applied (if material.)
- E115** To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.
- E116** To record adjustments for over-applied overhead, and to prorate the difference between the actual and applied (if material.)
- E117** To record the amortization of the discount on federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds
- E118** To record amortization of subsidy for loans.
- E119** To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

**U.S. Standard General Ledger  
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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
E121	To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.
E122	To record accrued and compounded interest on the liability of loan guarantees.
E124	To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
E126	To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.
E204	To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
E205	To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.
E402	To record the imputed costs and related imputed financing sources.
E404	To record the application of overhead expenses to work-in-process.
E406	To record inventory used for operations.
E408	To record cost of goods sold.
E410	To record the estimated repair costs for an item using the allowance method.
E412	To record actual repair costs using the direct method.
E414	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
E416	To record stockpile materials issued for use under the consumption method.
E418	To record a lien of real and intangible forfeited property in the allowance account.
E502	To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-federal entities.
E504	To record distributed personal property.
E506	To record a commodity transferred to another federal agency.
E508	To record the transfer-out of nonbudgetary or non-federal accounts receivable to other federal entities without reimbursement.
E509	To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.
E510	To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>E512</b>	To record the transfer-out of investments to other federal entities without reimbursement.
<b>E514</b>	To record the transfer-out of accounts payable to other federal entities without reimbursement.
<b>E516</b>	To record a capital transfer receivable in a General Fund Receipt Account.
<b>E602</b>	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
<b>E604</b>	To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.
<b>E606</b>	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
<b>E608</b>	To record the transfer-in of investments from others without reimbursement.
<b>E610</b>	To record the transfer-in of accounts payable from others without reimbursement.
<b>F104</b>	To record adjustments for anticipated non-expenditure transfers not realized.
<b>F106</b>	To record the reductions of resources to match obligations in permanent indefinite funds.
<b>F107</b>	To record an increase of resources to match obligations in permanent indefinite funds.
<b>F108</b>	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.
<b>F109</b>	To record the removal of unfilled customer orders without advance in excess of obligations.
<b>F110</b>	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
<b>F111</b>	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.
<b>F112</b>	To record adjustments for anticipated resources not realized.
<b>F113</b>	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.
<b>F114</b>	To record adjustments for anticipated reductions not realized.
<b>F116</b>	To record adjustments for resources realized in excess of those anticipated.
<b>F118</b>	To record adjustments for reductions to resources in excess of those anticipated.
<b>F119</b>	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.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>F120</b>	To record the cancellation of expired authority and withdraw funds.
<b>F121</b>	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.
<b>F122</b>	To record the cancellation of authority not previously expired and to withdraw funds.
<b>F123</b>	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.
<b>F124</b>	To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.
<b>F125</b>	To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.
<b>F126</b>	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.
<b>F127</b>	To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.
<b>F128</b>	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
<b>F129</b>	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.
<b>F130</b>	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
<b>F132</b>	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.
<b>F134</b>	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.
<b>F144</b>	To record the cancellation of a receivable for reimbursable activity.
<b>F146</b>	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.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
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.
F148	To record the reduction of an appropriation with offsetting collections. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.
F301	To reclassify the balance of partially canceled authority to memorandum accounts.
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F305	To record the closing of appropriations to liquidate contract authority - transferred.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F312	To record the closing of unobligated balances to expiring authority.
F314	To record the closing of paid delivered orders to total actual resources.
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.
F317	To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.
F318	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F319	To record closing of anticipated unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.
F320	To record the closing of upward adjustments to delivered orders - obligations, paid.
F322	To record the closing of downward adjustments to delivered orders - obligations, paid.
F324	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
F325	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
F326	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

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Account Transaction Listing**

**TRANSACTION**

<b><u>CODE</u></b>	<b><u>TRANSACTION DESCRIPTION</u></b>
F328	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F330	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
F332	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
F334	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F338	To record the closing of gains and miscellaneous items into cumulative results of operations.
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F352	To record the closing of all unused guaranteed loan authority no longer available for use.
F354	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
F356	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
F358	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
F359	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
F360	To reclassify a temporary reduction/cancellation at year-end.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>F362</b>	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.
<b>F364</b>	To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
<b>F366</b>	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
<b>F368</b>	To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).
<b>F369</b>	To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
<b>F370</b>	To record the closing of memorandum accounts for purchases.
<b>F372</b>	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
<b>F374</b>	To record the closing of USSGL account 408100 back to the original budgetary resource receivable.
<b>F376</b>	To record the closing of USSGL account 408200 back to the original budgetary resource receivable.
<b>F378</b>	To record the closing of USSGL account 408300 back to the original budgetary resource receivable.
<b>F380</b>	To record the closing of USSGL account 423000 back to the original budgetary resource receivable.
<b>F382</b>	To record the closing of USSGL account 423100 back to the original budgetary resource receivable.
<b>F384</b>	To record the closing of USSGL account 423200 back to the original budgetary resource receivable.
<b>F386</b>	To record the closing of USSGL account 423300 back to the original budgetary resource receivable.
<b>F388</b>	To record the closing of USSGL account 423400 back to the original budgetary resource receivable.
<b>F390</b>	To record the closing of canceled authority for partial cancellations.
<b>F391</b>	To close temporary sequester returned for cancellation.
<b>F392</b>	To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.
<b>F393</b>	To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.



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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
<b>F396</b>	To close Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority.
<b>F397</b>	To close anticipated authority for obligation pursuant to public law - temporary - prior-year authority.
<b>G102</b>	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
<b>G104</b>	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
<b>G106</b>	To record the binding contracts entered into by private lenders.
<b>G108</b>	To record the disbursement of a loan.
<b>G110</b>	To record principal reduction due to repayment, default, or adjustment.
<b>G120</b>	To record activity for current-year purchases of property, plant, and equipment.
<b>G122</b>	To record activity for current-year purchases of inventory and related property.
<b>G124</b>	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.)
<b>H100</b>	To record equity contributions to increase fiduciary net assets.
<b>H200</b>	To record equity withdrawals or distributions of fiduciary net assets.
<b>H300</b>	To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
<b>H301</b>	To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
<b>H310</b>	To close equity contributions to fiduciary net assets.
<b>H312</b>	To close equity withdrawals or disbursements to fiduciary net assets.
<b>H400</b>	To record warrant for Quota increase in the International Monetary Fund assets.
<b>H402</b>	To record the present value payment in the International Monetary Fund.
<b>H406</b>	To record a Maintenance of Value Adjustment (increase), International Monetary Fund.
<b>H410</b>	To record an increase of the Letter of Credit for the International Monetary Fund.
<b>H412</b>	To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.
<b>H420</b>	To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.
<b>H422</b>	To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.

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<b>TRANSACTION CODE</b>	<b>TRANSACTION DESCRIPTION</b>
H424	To record a decrease for the maintenance of value adjustment and transfer the excess.
H426	To record the transfer-in of the excess funds due to the maintenance of value decrease adjustment.
H428	To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.
H430	To record payment vouchers.
H432	To record a decrease to the Reserve Position.
H434	To record a decrease in Currency.
H436	To record a decrease in the Quota due to CVA.
H438	To record a gain in the Quota.
H440	To record a loss in the Quota.
H442	To record the issuance of a new loan to International Monetary Fund.
H444	To record the repayment on the loan.
H446	To record in the FX rate change for loans (decrease in allowance/gain.)
H448	To record warrant for FX rate change.
H449	To record in the FX rate change for loans (increase in allowance/loss.)
H450	To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.
H480	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.