

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

A100 - A399 FUNDING - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.
Comment: For receipt of appropriation, see USSGL TC-A104.

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
Debit 4112 Liquidation of Deficiency - Appropriations
Debit 4115 Loan Subsidy Appropriation
Debit 4116 Debt Forgiveness Appropriation
Debit 4117 Loan Administrative Expense Appropriation
Debit 4118 Reestimated Loan Subsidy Appropriation
Debit 4119 Other Appropriations Realized
 Credit 4120 Anticipated Indefinite Appropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

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

Proprietary Entry

None

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

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

Budgetary Entry

Debit 4150 Reappropriations - Transfers-In
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

**U.S. Government Standard General Ledger
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- A114 To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
Comment: In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
Reference: USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4215 Anticipated Expenditure Transfers from Trust Funds
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4510 Apportionments

Proprietary Entry

None

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Proprietary Entry

None

- A119 To record anticipated resources in programs exempt from apportionment.

Comment: USSGL account 4690 is used as a funds control mechanism.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

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A120 To record the allotment of authority.

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Credit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4690 Anticipated Resources - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4119 Other Appropriations Realized

Proprietary Entry

None

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

None

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

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

None

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

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

Proprietary Entry

None

**U.S. Government Standard General Ledger
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- A131 To record a permanent reduction of borrowing or contract authority.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

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

Proprietary Entry

None

- A132 To record a permanent reduction of unexpended appropriations.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

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

Proprietary Entry

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

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

A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
Comment: Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

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

Budgetary Entry

Debit 4450 Unapportioned Authority

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

Proprietary Entry

Debit 5745 Appropriated Dedicated Collections Transferred Out
 Credit 1010 Fund Balance With Treasury

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

Comment: Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.

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

Budgetary Entry

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

Proprietary Entry

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

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

- A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4382 Temporary Reduction - New Budget Authority
 Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

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

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Account Transactions**

- A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

None

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

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

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

Budgetary Entry

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

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

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

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

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 1010 Fund Balance With Treasury

A142 To record anticipated nonexpenditure transfers to a General Fund Receipt Account.

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

Budgetary Entry

Debit 4450 Unapportioned Authority

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

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

Proprietary Entry

None

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

- A143 To record anticipated capital transfers to a General Fund Receipt Account.
Comment: See USSGL TC-A142 to record anticipated nonexpenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded .

Budgetary Entry

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

Proprietary Entry

Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
 Credit 2970 Liability for Capital Transfers

- A146 To record subsidy disbursed by the program fund not previously accrued.
Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry

None

**U.S. Government Standard General Ledger
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A152 To record indefinite or definite borrowing authority.

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A154 To record the realization of borrowing authority that was previously estimated.

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

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4042 Estimated Indefinite Borrowing Authority

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4119 Other Appropriations Realized

Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

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A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest).
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide, Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 2520 Principal Payable to the Federal Financing Bank

A157 To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
Comment: Refer to USSGL TC-A161 for recording the contract authority previously transferred and establishing the receivable of funds. The previously transferred contract authority (USSGL account 4153, Transfers of Contract Authority - Nonallocation) is not reduced until closing.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
Credit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A158 To record actual reductions to borrowing authority previously anticipated.
Comment: See USSGL TC-A164 for anticipated reductions to borrowing authority.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

A160 To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

Comment: Refer to USSGL TC-A163 for recording the contract authority previously transferred and establishing the payable of funds. The previously transferred contract authority (USSGL account 4153, Transfers of Contract Authority - Nonallocation) is not reduced until closing.

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

Budgetary Entry

Debit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred
Credit 4170 Transfers - Current-Year Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

Debit 4153 Transfers of Contract Authority - Nonallocation
Credit 4450 Unapportioned Authority

Proprietary Entry

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

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- A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

- A163 To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Credit 4153 Transfers of Contract Authority - Nonallocation

Proprietary Entry

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

- A164 To record anticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

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

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

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Credit 4153 Transfers of Contract Authority - Nonallocation

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

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

Budgetary Entry

Debit 4153 Transfers of Contract Authority - Nonallocation

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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A168 To record the realization of contract authority that was previously anticipated.
Comment: When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry

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

A170 To record the warrant liquidating contract authority.
Reference: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry

None

- A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry

None

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

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

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

Budgetary Entry

Debit 4136 Contract Authority To Be Liquidated by Trust Funds
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4032 Estimated Indefinite Contract Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry

None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

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

Proprietary Entry

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

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

A180 To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority - Allocation
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

A181 To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4137 Transfers of Contract Authority - Allocation

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriated Dedicated Collections Transferred Out
Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4113 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Dedicated Collections Transferred In

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Dedicated Collections Transferred In

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

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

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

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4120 Anticipated Indefinite Appropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5400 Funded Benefit Program Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

Credit 5650 Forfeiture Revenue - Forfeitures of Property

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5900 Other Revenue

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

Budgetary Entry

Debit 4132 Substitution of Contract Authority

Credit 4135 Contract Authority Liquidated

Proprietary Entry

None

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

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

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

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

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry

Debit 5745 Appropriated Dedicated Collections Transferred Out
Credit 1010 Fund Balance With Treasury

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

- A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
Comment: When receipts are originally collected, see USSGL TC-A188.
Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A194 To record authority made available from offsetting collection balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

- A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C422 or C418 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

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

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
 - Credit 1310 Accounts Receivable
 - Credit 1320 Funded Employment Benefit Contributions Receivable
 - Credit 1340 Interest Receivable - Not Otherwise Classified
 - Credit 1341 Interest Receivable - Loans
 - Credit 1342 Interest Receivable - Investments
 - Credit 1343 Interest Receivable - Taxes
 - Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 - Credit 1361 Penalties and Fines Receivable - Loans
 - Credit 1363 Penalties and Fines Receivable - Taxes
 - Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
 - Credit 1371 Administrative Fees Receivable - Loans
 - Credit 1373 Administrative Fees Receivable - Taxes

- A196 To record the annualized level of an appropriation provided under a continuing resolution.
Comment: Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

- Debit 4111 Debt Liquidation Appropriations
- Debit 4112 Liquidation of Deficiency - Appropriations
- Debit 4115 Loan Subsidy Appropriation
- Debit 4116 Debt Forgiveness Appropriation
- Debit 4117 Loan Administrative Expense Appropriation
- Debit 4119 Other Appropriations Realized
 - Credit 4120 Anticipated Indefinite Appropriations
 - Credit 4450 Unapportioned Authority
 - Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4115 Loan Subsidy Appropriation
Credit 4116 Debt Forgiveness Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

Proprietary Entry

None

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

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

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

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

Budgetary Entry

None

Proprietary Entry

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

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

Comment: See USSGL TC-C142.

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

Budgetary Entry

None

Proprietary Entry

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

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

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.

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

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

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4120 Anticipated Indefinite Appropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

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

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

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public

Credit 1340 Interest Receivable - Not Otherwise Classified

Credit 1341 Interest Receivable - Loans

Credit 1342 Interest Receivable - Investments

Credit 1343 Interest Receivable - Taxes

Credit 5311 Interest Revenue - Investments

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

A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.

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

Budgetary Entry

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

Proprietary Entry

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

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

A400 - A699 FUNDING - Authority Transfers

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

Budgetary Entry

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

Proprietary Entry

None

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

Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
 Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

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

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

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

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

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

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

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

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

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

Budgetary Entry

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

- A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

- A420 To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a credit to USSGL accounts 4166 and 1330 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced.

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

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

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 2150 Payable for Transfers of Currently Invested Balances

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

Budgetary Entry

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

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

A432 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Transfer partner must use USSGL TC-A444. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

Comment: Transfer partner must use USSGL TC-A446. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

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

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

Comment: Transfer partner must use USSGL TC-A440. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

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

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 3102 Unexpended Appropriations - Transfers-In

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

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

Comment: The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

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

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

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

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

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

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

Budgetary Entry

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

Proprietary Entry

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

A452 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partner must use USSGL TC-A454. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

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

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
 Credit 1010 Fund Balance With Treasury
 Credit 1330 Receivable for Transfers of Currently Invested Balances

A454 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partner must use USSGL TC-A452. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

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

Proprietary Entry

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

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

A456 To record the transfer out of expired unobligated expenditure transfers receivable.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

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

Proprietary Entry

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

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

A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

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

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

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

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

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

Comment: Record a credit to USSGL account 3102 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL account 5755 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A469. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4196 Balance Transfers-In - Expired to Expired

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

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

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

- A469 To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.
Comment: Record a debit to USSGL account 3103 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 5765 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A467. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4197 Balance Transfers-Out - Expired to Expired

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
 Credit 1010 Fund Balance With Treasury

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4180 Anticipated Transfers - Prior-Year Balances
 Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

None

- A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
 Debit 4190 Transfers - Prior-Year Balances
 Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4180 Anticipated Transfers - Prior-Year Balances
 Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

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

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

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

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

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

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

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

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

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

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

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

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

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

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

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

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

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

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

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

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

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

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

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

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

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

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

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

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

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

Comment: This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

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

Proprietary Entry

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

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

Comment: When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.

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

Budgetary Entry

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

Proprietary Entry

Debit 2110 Accounts Payable
Credit 1010 Fund Balance With Treasury

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

Comment: See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

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

Budgetary Entry

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

Proprietary Entry

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

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

- A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

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

Proprietary Entry

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

- A498 To record a Federal fund receivable for an expenditure transfer from a trust fund.
Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A418.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 2155 Expenditure Transfers Payable

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

- A501 To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 2110 Accounts Payable

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

Budgetary Entry

Debit 4255 Expenditure Transfers from Trust Funds - Collected
 Credit 4225 Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1335 Expenditure Transfers Receivable

- A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
Comment: See USSGL TC-A500 for the establishment of USSGL account 2155.
Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry

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

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
 Credit 1010 Fund Balance With Treasury

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

- A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

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

Proprietary Entry

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

- A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

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

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

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

Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

- A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

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

Proprietary Entry

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

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

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

Comment: Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Public Debt simultaneously posts USSGL TC-A523 in the Treasury-Managed Trust Fund TAFS.

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

Budgetary Entry

Debit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

Comment: Transfer partner must use USSGL TC-A516.

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 2150 Payable for Transfers of Currently Invested Balances

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

- A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
Comment: Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
 Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
 Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
 Reduction/Cancellation

Proprietary Entry

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

- A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.
Comment: The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
 Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
 Reduction/Cancellation

Proprietary Entry

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

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

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

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

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

Budgetary Entry

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

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

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

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

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

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

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

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

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

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

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

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

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

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

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

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

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 4160 if the transfer was previously anticipated.

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

Budgetary Entry

Debit 4171 Nonallocation Transfers of Invested Balances - Receivable
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4450 Unapportioned Authority

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

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

Budgetary Entry

Debit 4173 Nonallocation Transfers of Invested Balances - Transferred

Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."

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

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

Budgetary Entry

Debit 4172 Nonallocation Transfers of Invested Balances - Payable

Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

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

- A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

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

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

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

Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Credit 4234 Other Federal Receivables - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

- A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

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

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

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

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Debit 4234 Other Federal Receivables - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1010 Fund Balance With Treasury

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

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
Comment: Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.

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

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

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

Comment: Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.

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

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

Credit 1010 Fund Balance With Treasury

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

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1410 Advances and Prepayments

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

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

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 5720 Financing Sources Transferred In Without Reimbursement

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry

None

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

None

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

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.

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

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.

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

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance
 Debit 4222 Unfilled Customer Orders With Advance
 Credit 4132 Substitution of Contract Authority

Proprietary Entry

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

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

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.

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

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

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected

Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

Comment: See USSGL TC-C182

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected

Credit 4222 Unfilled Customer Orders With Advance

Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

Comment: Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610.

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments

Credit 1010 Fund Balance With Treasury

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

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

Comment: The ordering agency uses USSGL TC-B406.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

Comment: None

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

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1320 Funded Employment Benefit Contributions Receivable

Credit 5400 Funded Benefit Program Revenue

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

B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

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

Budgetary Entry

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

Proprietary Entry

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

B103 To record a disbursement of pension benefit payments.

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

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

Budgetary Entry

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

Proprietary Entry

Debit 2610 Actuarial Pension Liability
 Credit 1010 Fund Balance With Treasury

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

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

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

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2180 Loan Guarantee Liability

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

Comment: Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2170 Subsidy Payable to the Financing Account

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

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

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

Debit 7290 Other Losses
Credit 1010 Fund Balance With Treasury

- B109 To record payment of interest not previously accrued.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

- B113 To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.
Comment: This transaction is recorded by FFB only. See USSGL TC-B440 for the capitalized loan interest liability.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

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

Proprietary Entry

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

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

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 Fund Balance With Treasury

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

Comment: This transaction is applicable to guaranteed loans.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority

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

Proprietary Entry

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified

Debit 5891 Tax Revenue Refunds - Individual

Debit 5892 Tax Revenue Refunds - Corporate

Debit 5893 Tax Revenue Refunds - Unemployment

Debit 5894 Tax Revenue Refunds - Excise

Debit 5895 Tax Revenue Refunds - Estate and Gift

Debit 5896 Tax Revenue Refunds - Customs

Credit 1010 Fund Balance With Treasury

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

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

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

Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry

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

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

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

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

Proprietary Entry

Debit 2970 Liability for Capital Transfers

Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, see USSGL TC-B121. See USSGL TC-A142 for nonexpenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post USSGL TC-B134.

Budgetary Entry

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

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

Credit 4142 Actual Repayment of Borrowing Authority Converted to Cash

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Credit 1010 Fund Balance With Treasury

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

- B121 To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.
Comment: Also post USSGL TC-B135 if a gain results from an early repayment for non-credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result of FFB early repayments, or modifications of credit reform loans.
Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry

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

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
 Debit 2510 Principal Payable to the Bureau of the Public Debt
 Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
 Debit 2520 Principal Payable to the Federal Financing Bank
 Credit 1010 Fund Balance With Treasury

- B122 To record repayments of other debt.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry

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

Proprietary Entry

Debit 2590 Other Debt
 Credit 1010 Fund Balance With Treasury

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

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

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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Credit 1010 Fund Balance With Treasury

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

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

Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing
Authority

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

- B126 To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B165 for securities acquired at a premium by nonfiduciary deposit funds.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

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

- B128 To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B166 for securities acquired at a discount by nonfiduciary deposit fund.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

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

- B129 To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

Budgetary Entry

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

Proprietary Entry

Debit 1342 Interest Receivable - Investments
 Credit 1010 Fund Balance With Treasury

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

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

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

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

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1549 Forfeited Property - Allowance

Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 7212 Losses on Disposition of Borrowings

Credit 1010 Fund Balance With Treasury

Credit 7112 Gains on Disposition of Borrowings

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

Budgetary Entry

None

Proprietary Entry

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

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

Credit 1010 Fund Balance With Treasury

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

B133 To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.

Budgetary Entry

None

Proprietary Entry

Debit 1342 Interest Receivable - Investments
Credit 1010 Fund Balance With Treasury

B134 To record appropriations used this fiscal year.

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

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 3107 Unexpended Appropriations - Used
Credit 5700 Expended Appropriations

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

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

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

Budgetary Entry

Debit 4277 Other Actual Collections - Federal
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 7112 Gains on Disposition of Borrowings

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

- B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
Comment: See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.
Reference: USSGL implementation guidance; Credit Reform Liquidating Account Case Study

Budgetary Entry

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

Proprietary Entry

Debit 2970 Liability for Capital Transfers
 Credit 1010 Fund Balance With Treasury

- B137 To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.
Comment: Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.
Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 7212 Losses on Disposition of Borrowings
 Credit 1010 Fund Balance With Treasury

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

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

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

Proprietary Entry

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

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

Comment: If previously anticipated, see USSGL B136.

Reference: USSGL implementation guidance: Capital Transfers guidance

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Credit 1190 Other Cash

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

- B141 To record the request from IMF to purchase Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

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

Budgetary Entry

None

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
 Credit 1200 Foreign Currency

- B144 To record the purchase of cash equivalents.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit 1205 Foreign Currency Denominated Equivalent Assets
 Debit 1384 Interest Receivable - Foreign Currency Denominated Assets
 Credit 1209 Uninvested Foreign Currency
 Credit 5311 Interest Revenue - Investments

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

B146 To record a foreign currency rate intervention.
Comment: For the Department of Treasury use only. Credit USSGL account 1670 if long-term investments are used for interventions.

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

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1670 Foreign Investments

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

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

Budgetary Entry

None

Proprietary Entry

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

B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).

Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

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

Proprietary Entry

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

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

- B153 To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit 1342 Interest Receivable - Investments
 Debit 1670 Foreign Investments
 Debit 1672 Premium on Foreign Investments
 Credit 1209 Uninvested Foreign Currency
 Credit 1671 Discount on Foreign Investments
 Credit 5311 Interest Revenue - Investments

- B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

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

Proprietary Entry

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

- B160 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry

None

Proprietary Entry

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

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

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

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

None

Proprietary Entry

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

B165 To record the purchase of Federal securities acquired at a premium by a nonfiduciary deposit fund.

Comment: Also post USSGL TC-B133 if accrued interest is purchased.

Budgetary Entry

None

Proprietary Entry

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

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

- B166 To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.
Comment: Also post USSGL TC-B133 if accrued interest is purchased.

Budgetary Entry

None

Proprietary Entry

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

- B200 To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.
Comment: Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a Treasury General Fund Receipt Account.

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

B210 To record the payment of remuneration.

Comment: For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.

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

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit 2110 Accounts Payable

Debit 6338 Remuneration Interest

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

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

B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

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

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

None

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

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4720 Commitments - Programs Exempt From Apportionment

Proprietary Entry

None

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

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

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

Comment: See USSGL TC-B604 for the expense.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 1010 Fund Balance With Treasury

B309 To record current-year undelivered orders with an advance using a U.S. Debit Card.

Comment: See USSGL TC-B604 for the expense.

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

Budgetary Entry

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 1125 U.S. Debit Card Funds

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

B312 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B314 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B316 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

Part 1

Fiscal Year 2013 Reporting

SUPPLEMENT

Section III

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

B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise

Debit 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2210 Accrued Funded Payroll and Leave

Debit 2211 Withholdings Payable

Debit 2213 Employer Contributions and Payroll Taxes Payable

Debit 2215 Other Post Employment Benefits Due and Payable

Debit 2940 Capital Lease Liability

Credit 2120 Disbursements in Transit

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

Budgetary Entry

None

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 2120 Disbursements in Transit

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

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

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

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

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Debit 6330 Other Interest Expenses
Credit 2110 Accounts Payable
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2190 Other Liabilities With Related Budgetary Obligations

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

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

Budgetary Entry

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

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt

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

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

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2160 Entitlement Benefits Due and Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 2220 Unfunded Leave

Credit 2290 Other Unfunded Employment Related Liability

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs

Credit 2690 Other Actuarial Liabilities

Credit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2995 Estimated Cleanup Cost Liability

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

Budgetary Entry

None

Proprietary EntryDebit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority
(Unobligated)

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

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

B424 To record a contingent liability.

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

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

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Debit 6800 Future Funded Expenses

Debit 7290 Other Losses

Credit 2920 Contingent Liabilities

Credit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise

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

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

Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry

None

Proprietary Entry

Debit 5792 Financing Sources To Be Transferred Out - Contingent Liability

Credit 2923 Contingent Liability for Capital Transfers

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

Comment: Reverse this entry for a decrease.

Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry

None

Proprietary Entry

Debit 7600 Changes in Actuarial Liability

Credit 2650 Actuarial FECA Liability

Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs

Credit 2690 Other Actuarial Liabilities

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

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

Reference: USSGL Implementation guidance; Credit Reform Case Study

Budgetary Entry

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

Proprietary Entry

Debit 1551 Foreclosed Property
Credit 2110 Accounts Payable

B430 To record the inventory purchased for a resale under historical cost (title was passed).

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.

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

Budgetary Entry

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

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
Credit 2110 Accounts Payable

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

B436 To record the funded portion of cleanup costs that was previously estimated.
Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.
Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

B438 To record capital lease liability.
Comment: If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

Budgetary Entry

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

Proprietary Entry

Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

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

B440 To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.
Comment: This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

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

Budgetary Entry

None

Proprietary Entry

Debit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

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

Comment: For the Department of Treasury use only.

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

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 2110 Accounts Payable

B446 To record the IMF Annual Assessment.

Comment: For the Department of Treasury use only.

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

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
 Credit 6100 Operating Expenses/Program Costs

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

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2320 Other Deferred Revenue

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

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

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

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6900 Nonproduction Costs

Credit 1410 Advances and Prepayments

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

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

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

Budgetary Entry

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1125 U.S. Debit Card Funds

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

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

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

Budgetary Entry

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

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

None

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

C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

None

Proprietary Entry

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

C103 To record the collection of subsidy costs in the financing account.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

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

Proprietary Entry

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

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

- C106 To record the collection of reestimated subsidy in the financing account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

- C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

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

Proprietary Entry

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

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

C108 To record collections in nonfiduciary deposit funds.

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1190 Other Cash

Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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

- C109 To record the receipt of previously anticipated collections.
Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

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

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

Credit 5400 Funded Benefit Program Revenue
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5750 Expenditure Financing Sources - Transfers-In
 Credit 5900 Other Revenue

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

Budgetary Entry

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

Proprietary Entry

None

- C111 To record collections in clearing account Treasury Account Symbols (TAS).
Reference: USSGL implementation guidance; Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2410 Liability for Clearing Accounts

- C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
Comment: See USSGL TC-B308 for application of an advance. This transaction is also applicable to credit card rebates.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1410 Advances and Prepayments

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

- C113 To record receipt of coupon payment and interest collection on non-federal securities.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1209 Uninvested Foreign Currency
 Debit 1670 Foreign Investments
 Credit 1342 Interest Receivable - Investments

- C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2320 Other Deferred Revenue

- C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1205 Foreign Currency Denominated Equivalent Assets
 Credit 1205 Foreign Currency Denominated Equivalent Assets
 Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

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

C116 To record in the financing fund unearned fees collected for undisbursed loans.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

C117 To record in the financing fund fees collected when loans are disbursed.
Comment: Fees are earned by loan guarantees when the third party disburses.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2180 Loan Guarantee Liability

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

Budgetary Entry

None

Proprietary Entry

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

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

C119 To record the receipt of remuneration.

Comment: For the Department of Treasury use only.

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Credit 5790 Other Financing Sources

C120 To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

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

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

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

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

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

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

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

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

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

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

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

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

C123 To record the maturity of securities acquired at a premium by a nonfiducairy deposit fund.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

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

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

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

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

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

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

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

- C124 To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
- Comment:** Prior to maturity an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.
- Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

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

Proprietary Entry

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

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

- C125 To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.
Comment: See USSGL TC-C156 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

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

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

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

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

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

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

- C126 To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1209 Uninvested Foreign Currency

Credit 1205 Foreign Currency Denominated Equivalent Assets

Credit 1342 Interest Receivable - Investments

Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

Credit 1670 Foreign Investments

- C127 To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at a PAR and receive a coupon payment.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1209 Uninvested Foreign Currency

Credit 1342 Interest Receivable - Investments

Credit 1670 Foreign Investments

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

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

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

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

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

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

Budgetary Entry

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

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

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

C132 To record the refunds collected, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.

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

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6400 Benefit Expense
 Credit 6500 Cost of Goods Sold
 Credit 6900 Nonproduction Costs

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

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

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

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1310 Accounts Receivable
 Credit 7290 Other Losses

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

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

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

- C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
Comment: Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.
Reference: USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

- C140 To record the collection of receivables from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.

Budgetary Entry

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

Proprietary Entry

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

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

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5801 Tax Revenue Collected - Individual

Credit 5802 Tax Revenue Collected - Corporate

Credit 5803 Tax Revenue Collected - Unemployment

Credit 5804 Tax Revenue Collected - Excise

Credit 5805 Tax Revenue Collected - Estate and Gift

Credit 5806 Tax Revenue Collected - Customs

Credit 5900 Other Revenue

Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

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

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

Budgetary Entry

None

Proprietary Entry

Debit 5990 Collections for Others - Statement of Custodial Activity

Credit 2980 Custodial Liability

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

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

Budgetary Entry

None

Proprietary Entry

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

- C144 To record undeposited collections.
Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry

None

Proprietary Entry

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

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

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

Budgetary Entry

None

Proprietary Entry

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

- C146 To record the collection of previously accrued receivables in a Treasury general fund receipt account.
Comment: Also post D585. For collection of custodial receivable in a Treasury general fund receipt account, see USSGL TC C-143.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 1344 Interest Receivable on Special Drawing Rights
 Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1361 Penalties and Fines Receivable - Loans
 Credit 1363 Penalties and Fines Receivable - Taxes
 Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Credit 1371 Administrative Fees Receivable - Loans
 Credit 1373 Administrative Fees Receivable - Taxes

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

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

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

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

C148 To record the payback of a bridge loan.

Comment: For the Department of Treasury use only.

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1350 Loans Receivable
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

Comment: Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 7212 Losses on Disposition of Borrowings
 Credit 1350 Loans Receivable

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

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

Comment: See USSGL TC-C108.

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash

Debit 1193 International Monetary Fund Assets - Reserve Position

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Debit 1195 Other Monetary Assets

Credit 2990 Other Liabilities Without Related Budgetary Obligations

C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

Comment: See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL TC-F124 to close USSGL account 2985.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

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

Comment: Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 7212 Losses on Disposition of Borrowings

Credit 1380 Loans Receivable - Troubled Assets Relief Program

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

C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1342 Interest Receivable - Investments

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

C157 To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.

Comment: For the Department of Treasury use only.

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1205 Foreign Currency Denominated Equivalent Assets

Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

C158 To record cash donations collected in an expenditure account, as allowed by law.

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5600 Donated Revenue - Financial Resources

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

Comment: Use only for pre-Credit Reform.

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

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property

Debit 7210 Losses on Disposition of Assets - Other

Credit 1340 Interest Receivable - Not Otherwise Classified

Credit 1341 Interest Receivable - Loans

Credit 1350 Loans Receivable

Credit 7110 Gains on Disposition of Assets - Other

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

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

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1350 Loans Receivable

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for post-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

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

Budgetary Entry

None

Proprietary Entry

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

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.

Comment: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

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

Budgetary Entry

None

Proprietary Entry

Debit 1532 Seized Cash Deposited
 Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 1531 Seized Monetary Instruments
 Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C176 To record cash deposited after forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

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

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

C182 To record a collection of an advance for an unfilled customer order.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 4210 if unfilled customer orders were not previously anticipated.
Reference: USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

Budgetary Entry

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

Proprietary Entry

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

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

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

Comment: None

Reference: None

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected

Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1320 Funded Employment Benefit Contributions Receivable

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

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected

Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Credit 5600 Donated Revenue - Financial Resources

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

Budgetary Entry

None

Proprietary Entry

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

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

- C196 To record a capital transfer received in a General Fund Receipt Account.
Comment: When a receivable was previously established, credit USSGL account 1925 and also post USSGL TC-D585. When no receivable was previously established, credit USSGL account 5756 and also post TC-C147. See USSGL TC-E516 for previously recorded receivables.
Reference: USSGL implementation guidance;Capital Transfers.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1925 Capital Transfers Receivable
 Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

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

Budgetary Entry

None

Proprietary Entry

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

- C202 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

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

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

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

Reference: None

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt
 Securities
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

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

C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

- C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1325 Taxes Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties and Fines Revenue
 Credit 5325 Administrative Fees Revenue
 Credit 5600 Donated Revenue - Financial Resources
 Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Credit 5821 Tax Revenue Accrual Adjustment - Individual
 Credit 5822 Tax Revenue Accrual Adjustment - Corporate
 Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Credit 5824 Tax Revenue Accrual Adjustment - Excise
 Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Credit 5826 Tax Revenue Accrual Adjustment - Customs
 Credit 5900 Other Revenue

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

- C403 To record a receivable for Old IMF Quota Payments.
Comment: For the Department of Treasury use only. Also post C405
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

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

- C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
Comment: Also post USSGL TC-C402.

Budgetary Entry

None

Proprietary Entry

Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
 Credit 2980 Custodial Liability

- C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
 Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

- C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
Comment: Applicable to guaranteed loans
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

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

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1010 Fund Balance With Treasury

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

- C408 To record in the financing fund the disbursement of loans.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

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

Proprietary Entry

Debit 1350 Loans Receivable
 Debit 1380 Loans Receivable - Troubled Assets Relief Program
 Credit 1010 Fund Balance With Treasury

- C409 To record the reclassification of interest capitalized on a loan.
Reference: Direct Loan Credit Reform Guidance

Budgetary Entry

None

Proprietary Entry

Debit 1350 Loans Receivable
 Credit 1341 Interest Receivable - Loans

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

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

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4285 Receivable From the Liquidating Fund
 Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1399 Allowance for Subsidy

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

C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from nonFederal sources for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6500 Cost of Goods Sold
- Credit 6790 Other Expenses Not Requiring Budgetary Resources
- Credit 6900 Nonproduction Costs

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

- C415 To record a receivable for new IMF Quota Payments under Credit Reform.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4287 Other Federal Receivables
 Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

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

- C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4283 Interest Receivable From Treasury
 Debit 4287 Other Federal Receivables
 Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Funded Employment Benefit Contributions Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties and Fines Revenue
 Credit 5325 Administrative Fees Revenue
 Credit 5400 Funded Benefit Program Revenue
 Credit 5900 Other Revenue

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

C417 To record interest receivable on securities held by a nonfiduciary deposit fund.
Comment: A nonfiduciary deposit fund should not have net position. Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation.

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

Budgetary Entry

None

Proprietary Entry

Debit 1342 Interest Receivable - Investments

Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1342 Interest Receivable - Investments

Credit 5311 Interest Revenue - Investments

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

Comment: For the Department of Treasury use only.

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

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit 1342 Interest Receivable - Investments

Credit 1672 Premium on Foreign Investments

Credit 5311 Interest Revenue - Investments

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

C420 To record accrued revenue or other financing sources without budgetary impact.

Comment: Receivables from non-Federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Funded Employment Benefit Contributions Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
 Debit 1384 Interest Receivable - Foreign Currency Denominated Assets
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties and Fines Revenue
 Credit 5325 Administrative Fees Revenue
 Credit 5400 Funded Benefit Program Revenue
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5600 Donated Revenue - Financial Resources
 Credit 5775 Nonbudgetary Financing Sources Transferred In
 Credit 5900 Other Revenue

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

C421 To accrue unfunded FECA revenue from Federal source by the Department of Labor
Reference: USSGL implementation guidance; Federal Employees' Compensation Act (Workers' Compensation)

Budgetary Entry

None

Proprietary Entry**Debit 1321 Unfunded FECA Benefit Contributions Receivable**

Credit 5405 Unfunded FECA Benefit Revenue

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
Comment: These are not budgetary resources until collected.

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

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Funded Employment Benefit Contributions Receivable

Debit 1325 Taxes Receivable

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Debit 1342 Interest Receivable - Investments

Debit 1343 Interest Receivable - Taxes

Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Debit 1361 Penalties and Fines Receivable - Loans

Debit 1363 Penalties and Fines Receivable - Taxes

Debit 1370 Administrative Fees Receivable - Not Otherwise Classified

Debit 1371 Administrative Fees Receivable - Loans

Debit 1373 Administrative Fees Receivable - Taxes

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties and Fines Revenue

Credit 5325 Administrative Fees Revenue

Credit 5400 Funded Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified

Credit 5821 Tax Revenue Accrual Adjustment - Individual

Credit 5822 Tax Revenue Accrual Adjustment - Corporate

Credit 5823 Tax Revenue Accrual Adjustment - Unemployment

Credit 5824 Tax Revenue Accrual Adjustment - Excise

Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift

Credit 5826 Tax Revenue Accrual Adjustment - Customs

Credit 5900 Other Revenue

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

- C423 To record accrual of interest receivable on non-federal securities with a bond discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1342 Interest Receivable - Investments
 Debit 1671 Discount on Foreign Investments
 Credit 5311 Interest Revenue - Investments

- C424 To record establishment of current-period earnings on income received in advance.
Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5900 Other Revenue

- C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided

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

C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

Debit 1341 Interest Receivable - Loans

Debit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

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

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

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

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1523 Inventory Held for Repair

Credit 1529 Inventory - Allowance

Credit 5100 Revenue From Goods Sold

Credit 5790 Other Financing Sources

C431 To record the issuance of a bridge loan.

Comment: For the Department of Treasury use only.

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

Budgetary Entry

None

Proprietary Entry

Debit 1350 Loans Receivable

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

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

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

Budgetary Entry

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

Proprietary Entry

Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

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

Budgetary Entry

None

Proprietary Entry

Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

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

Budgetary Entry

None

Proprietary Entry

Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.

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

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

Budgetary Entry

None

Proprietary Entry

Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

Comment: Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.

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

Budgetary Entry

None

Proprietary Entry

Debit 7500 Distribution of Income - Dividend
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other

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

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

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

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1200 Foreign Currency

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

Credit 1341 Interest Receivable - Loans

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

Budgetary Entry

None

Proprietary Entry

Debit 1380 Loans Receivable - Troubled Assets Relief Program

Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

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

C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C600 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium.

Comment: For the Department of Treasury use only.

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1209 Uninvested Foreign Currency

Credit 1342 Interest Receivable - Investments

Credit 1670 Foreign Investments

Credit 1672 Premium on Foreign Investments

C601 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

Comment: For the Department of Treasury use only.

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1209 Uninvested Foreign Currency

Debit 1671 Discount on Foreign Investments

Credit 1342 Interest Receivable - Investments

Credit 1670 Foreign Investments

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

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 loss.

Comment: Prior to making the entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the collection of interest received on the sale. See USSGL TC-C603 for sale of securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund.

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

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Anticipated Indefinite Appropriations

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

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

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

Debit 7211 Losses on Disposition of Investments

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

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

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

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

- C603 To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund. The sale may result in a gain or a loss
Comment: See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

- C604 To record the sale of Federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
Comment: Prior to the time of sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

- Debit 4070 Anticipated Collections From Federal Sources
- Debit 4120 Anticipated Indefinite Appropriations
- Debit 4394 Receipts Unavailable for Obligation Upon Collection
- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4620 Unobligated Funds Exempt From Apportionment
 - Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
 - Credit 4273 Interest Collected From Treasury

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
- Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
- Debit 7211 Losses on Disposition of Investments
 - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 - Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger
Account Transactions**

C605 To record the sale of Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.

Comment: See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger
Account Transactions**

C606 To record the sale of Federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

Comment: Prior to recording the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. USSGL TC-C607 for the sale of securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Anticipated Indefinite Appropriations

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

C607 To record the sale of Federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund. The sale will result in a gain.

Comment: See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

C608 To record the sale of Federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC-C611 for the sale of securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Anticipated Indefinite Appropriations

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 7211 Losses on Disposition of Investments

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

C609 To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 7210 Losses on Disposition of Assets - Other
 Credit 1650 Preferred Stock in Federal Government Sponsored Enterprise
 Credit 1651 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
 Credit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
 Credit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
 Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise

C610 To record the sale or disposition of personal property collected for replacement property.
Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1310 Accounts Receivable
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

C611 To record the sale of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or loss.

Comment: Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. See USSGL TC-C156 to record the collection of interest received on the sale. USSGL account 2400 would be a credit if the sale results in a gain. A nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

C612 To record the loss (or gain) from sale of foreclosed property without recourse.

Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1399 Allowance for Subsidy

Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger
Account Transactions**

- C613 To record general property, plant and equipment permanently removed but not yet disposed.
Reference: Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No. 14.

Budgetary Entry

None

Proprietary Entry

Debit 1759 Accumulated Depreciation on Equipment
Debit 1995 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Debit 7290 Other Losses
 Credit 1750 Equipment
 Credit 7190 Other Gains

- C614 To record the gain on property sold with recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1341 Interest Receivable - Loans
 Credit 1350 Loans Receivable
 Credit 1551 Foreclosed Property
 Credit 2110 Accounts Payable

- C615 To record the disposition of general property, plant and equipment that was permanently removed.
Reference: Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No. 14.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1995 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
 Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

- C616 To record the loss on loan receivable from the borrower on a sale with recourse.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1350 Loans Receivable
 Credit 1551 Foreclosed Property

- C618 To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a nonfiduciary deposit fund.

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
 Debit 4273 Interest Collected From Treasury
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4120 Anticipated Indefinite Appropriations
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 7211 Losses on Disposition of Investments
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

- C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1690 Other Investments
 Credit 7111 Gains on Disposition of Investments

- C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1690 Other Investments
 Credit 5311 Interest Revenue - Investments
 Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.

Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

C632 To record stockpile materials sold at a gain.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.

Comment: Reverse USSGL TC-B432.

Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5650 Forfeiture Revenue - Forfeitures of Property

**U.S. Government Standard General Ledger
Account Transactions**

C638 To record the sale of forfeited property.
Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold

C642 To record a loss on the sale of commodities.
Comment: For cost of goods sold, if there is no loss involved, see USSGL TC-E408.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance
Debit 6500 Cost of Goods Sold
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger
Account Transactions**

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC-E408.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1519 Operating Materials and Supplies - Allowance
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 5100 Revenue From Goods Sold
 Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

- C646 To record the sale or disposition of assets other than personal properties and investments.
Comment: If a receivable had been previously established, see USSGL TC-C647.

Budgetary Entry

- Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
- Debit 4277 Other Actual Collections - Federal
 - Credit 4060 Anticipated Collections From Non-Federal Sources
 - Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
- Debit 1519 Operating Materials and Supplies - Allowance
- Debit 1529 Inventory - Allowance
- Debit 1549 Forfeited Property - Allowance
- Debit 1569 Commodities - Allowance
- Debit 1599 Other Related Property - Allowance
- Debit 1719 Accumulated Depreciation on Improvements to Land
- Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
- Debit 1749 Accumulated Depreciation on Other Structures and Facilities
- Debit 6500 Cost of Goods Sold
- Debit 7210 Losses on Disposition of Assets - Other
 - Credit 1511 Operating Materials and Supplies Held for Use
 - Credit 1521 Inventory Purchased for Resale
 - Credit 1525 Inventory - Raw Materials
 - Credit 1526 Inventory - Work-in-Process
 - Credit 1527 Inventory - Finished Goods
 - Credit 1541 Forfeited Property Held for Sale
 - Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 - Credit 1591 Other Related Property
 - Credit 1711 Land and Land Rights
 - Credit 1712 Improvements to Land
 - Credit 1720 Construction-in-Progress
 - Credit 1730 Buildings, Improvements, and Renovations
 - Credit 1740 Other Structures and Facilities
 - Credit 5100 Revenue From Goods Sold
 - Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

C647 To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.

Comment: See USSGL TC-C648 for the establishment of the receivable.

Budgetary Entry

Debit 4277 Other Actual Collections - Federal
Credit 4287 Other Federal Receivables

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger
Account Transactions**

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For the liquidation of the receivable, see USSGL TC-C647.

Budgetary Entry

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 6500 Cost of Goods Sold

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue From Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

- C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4287 Other Federal Receivables
 Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided

- C702 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4273 Interest Collected From Treasury
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 7211 Losses on Disposition of Investments
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4273 Interest Collected From Treasury
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.

Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 7211 Losses on Disposition of Investments
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger
Account Transactions**

- C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger
Account Transactions**

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C780 To record the Bureau of the Public Debt's redemption of debt and related budgetary offset.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities

Proprietary Entry

Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 1010 Fund Balance With Treasury

C784 To record the monthly redemption, investment and interest with the Bureau of the Public Debt.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4273 Interest Collected From Treasury
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger
Account Transactions**

D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger
Account Transactions**

D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2141 Accrued Interest Payable - Debt

Credit 2160 Entitlement Benefits Due and Payable

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 2210 Accrued Funded Payroll and Leave

**U.S. Government Standard General Ledger
Account Transactions**

Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

**U.S. Government Standard General Ledger
Account Transactions**

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2141 Accrued Interest Payable - Debt

Credit 2160 Entitlement Benefits Due and Payable

**U.S. Government Standard General Ledger
Account Transactions**

Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

**U.S. Government Standard General Ledger
Account Transactions**

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

- Credit 4060 Anticipated Collections From Non-Federal Sources
- Credit 4070 Anticipated Collections From Federal Sources
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6100 Operating Expenses/Program Costs
- Credit 6400 Benefit Expense
- Credit 6900 Nonproduction Costs

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**U.S. Government Standard General Ledger
Account Transactions**

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2130 Contract Holdbacks
 Debit 2140 Accrued Interest Payable - Not Otherwise Classified
 Debit 2141 Accrued Interest Payable - Debt
 Debit 2160 Entitlement Benefits Due and Payable
 Debit 2190 Other Liabilities With Related Budgetary Obligations
 Debit 2191 Employee Health Care Liability Incurred but Not Reported
 Debit 2210 Accrued Funded Payroll and Leave
 Debit 2211 Withholdings Payable
 Debit 2213 Employer Contributions and Payroll Taxes Payable
 Debit 2215 Other Post Employment Benefits Due and Payable
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries
 Debit 2217 Benefit Premiums Payable to Carriers
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6400 Benefit Expense
 Credit 6900 Nonproduction Costs

D112 To record a reclassification of unfunded liability to funded liability in the financing account.

Comment: Also post USSGL TC-D113.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 2190 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.

Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses
 Credit 6199 Adjustment to Subsidy Expense

**U.S. Government Standard General Ledger
Account Transactions**

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

D120 To record a downward adjustment to unpaid prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- D126 To record an upward adjustment to prior-year paid delivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

- Debit 4450 Unapportioned Authority
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Debit 4650 Allotments - Expired Authority
- Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

- Debit 1511 Operating Materials and Supplies Held for Use
- Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 1521 Inventory Purchased for Resale
- Debit 1522 Inventory Held in Reserve for Future Sale
- Debit 1525 Inventory - Raw Materials
- Debit 1526 Inventory - Work-in-Process
- Debit 1527 Inventory - Finished Goods
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources
- Debit 1890 Other General Property, Plant, and Equipment
- Debit 1990 Other Assets
- Debit 6100 Operating Expenses/Program Costs
- Debit 6400 Benefit Expense
- Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 6790 Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger
Account Transactions**

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6400 Benefit Expense
 Debit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger
Account Transactions**

Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 2141 Accrued Interest Payable - Debt
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable
 Credit 2215 Other Post Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4134 Contract Authority Withdrawn

Proprietary Entry

None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

Comment: Also post USSGL TC-F123 for the cancellation of authority.

Reference: USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

**U.S. Government Standard General Ledger
Account Transactions**

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit 4225 Expenditure Transfers from Trust Funds - Receivable

Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit 1335 Expenditure Transfers Receivable

Credit 5750 Expenditure Financing Sources - Transfers-In

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4350 Canceled Authority

Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

Debit 2960 Accounts Payable From Canceled Appropriations

Credit 6800 Future Funded Expenses

D146 To record an accrual of downward reestimate for loan subsidies in the program fund.

Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

Credit 6800 Future Funded Expenses

**U.S. Government Standard General Ledger
Account Transactions**

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 2180 Loan Guarantee Liability

Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.

Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5776 Nonbudgetary Financing Sources Transferred Out

Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger
Account Transactions**

D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments

- D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

- D304 To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Credit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**U.S. Government Standard General Ledger
Account Transactions**

- D306 To record a prior-period adjustment that reduces the value of a prior-year asset.
Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, debit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
 Debit 1329 Allowance for Loss on Taxes Receivable
 Debit 1345 Allowance for Loss on Interest Receivable - Loans
 Debit 1346 Allowance for Loss on Interest Receivable - Investments
 Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
 Debit 1348 Allowance for Loss on Interest Receivable - Taxes
 Debit 1359 Allowance for Loss on Loans Receivable
 Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
 Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
 Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
 Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
 Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
 Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
 Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
 Debit 1399 Allowance for Subsidy
 Debit 1519 Operating Materials and Supplies - Allowance
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1559 Foreclosed Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections
Credit 1120 Imprest Funds
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1193 International Monetary Fund Assets - Reserve Position
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Funded Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1410 Advances and Prepayments
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1531 Seized Monetary Instruments
Credit 1532 Seized Cash Deposited
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1923 Contingent Receivable for Capital Transfers
Credit 1925 Capital Transfers Receivable
Credit 1990 Other Assets

**U.S. Government Standard General Ledger
Account Transactions**

D308 To record a prior-period adjustment that reduces the value of a liability.
Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, credit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
 Debit 2120 Disbursements in Transit
 Debit 2130 Contract Holdbacks
 Debit 2140 Accrued Interest Payable - Not Otherwise Classified
 Debit 2141 Accrued Interest Payable - Debt
 Debit 2150 Payable for Transfers of Currently Invested Balances
 Debit 2155 Expenditure Transfers Payable
 Debit 2160 Entitlement Benefits Due and Payable
 Debit 2170 Subsidy Payable to the Financing Account
 Debit 2180 Loan Guarantee Liability
 Debit 2190 Other Liabilities With Related Budgetary Obligations
 Debit 2191 Employee Health Care Liability Incurred but Not Reported
 Debit 2210 Accrued Funded Payroll and Leave
 Debit 2211 Withholdings Payable
 Debit 2213 Employer Contributions and Payroll Taxes Payable
 Debit 2215 Other Post Employment Benefits Due and Payable
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries
 Debit 2217 Benefit Premiums Payable to Carriers
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
 Debit 2220 Unfunded Leave
 Debit 2225 Unfunded FECA Liability
 Debit 2290 Other Unfunded Employment Related Liability
 Debit 2310 Liability for Advances and Prepayments
 Debit 2320 Other Deferred Revenue
 Debit 2510 Principal Payable to the Bureau of the Public Debt
 Debit 2520 Principal Payable to the Federal Financing Bank
 Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger
Account Transactions**

Debit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2540 Participation Certificates
Debit 2590 Other Debt
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
 Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger
Account Transactions**

- D310 To record a prior-period adjustment that increases the value of a prior-year asset.
Comment: If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1110 Undeposited Collections
 Debit 1120 Imprest Funds
 Debit 1130 Funds Held by the Public
 Debit 1190 Other Cash
 Debit 1193 International Monetary Fund Assets - Reserve Position
 Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
 Debit 1195 Other Monetary Assets
 Debit 1200 Foreign Currency
 Debit 1310 Accounts Receivable
 Debit 1320 Funded Employment Benefit Contributions Receivable
 Debit 1325 Taxes Receivable
 Debit 1330 Receivable for Transfers of Currently Invested Balances
 Debit 1335 Expenditure Transfers Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1350 Loans Receivable
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Debit 1380 Loans Receivable - Troubled Assets Relief Program
 Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
 Debit 1410 Advances and Prepayments
 Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1514 Operating Materials and Supplies Held for Repair
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1523 Inventory Held for Repair
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1531 Seized Monetary Instruments
 Debit 1532 Seized Cash Deposited
 Debit 1541 Forfeited Property Held for Sale
 Debit 1542 Forfeited Property Held for Donation or Use
 Debit 1551 Foreclosed Property
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public
 Debt
 Debit 1618 Market Adjustment - Investments
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt
 Securities
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public
 Debt
 Debit 1690 Other Investments
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1923 Contingent Receivable for Capital Transfers
 Debit 1925 Capital Transfers Receivable
 Debit 1990 Other Assets
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1329 Allowance for Loss on Taxes Receivable
 Credit 1345 Allowance for Loss on Interest Receivable - Loans

**U.S. Government Standard General Ledger
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Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger
Account Transactions**

- D312 To record a prior-period adjustment that increases the value of a prior-year liability.
Comment: If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Credit 2110 Accounts Payable
 Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise
 Credit 2120 Disbursements in Transit
 Credit 2130 Contract Holdbacks
 Credit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 2141 Accrued Interest Payable - Debt
 Credit 2150 Payable for Transfers of Currently Invested Balances
 Credit 2155 Expenditure Transfers Payable
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2170 Subsidy Payable to the Financing Account
 Credit 2180 Loan Guarantee Liability
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable
 Credit 2215 Other Post Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
 Credit 2220 Unfunded Leave
 Credit 2225 Unfunded FECA Liability
 Credit 2290 Other Unfunded Employment Related Liability
 Credit 2310 Liability for Advances and Prepayments
 Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger
Account Transactions**

Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2540 Participation Certificates
Credit 2590 Other Debt
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger
Account Transactions**

D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).

Comment: For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Administrative Fees

Debit 5409 Contra Revenue for Funded Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents

Debit 5659 Contra Forfeiture Revenue - Forfeitures of Property

Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified

Debit 5831 Contra Revenue for Taxes - Individual

Debit 5832 Contra Revenue for Taxes - Corporate

Debit 5833 Contra Revenue for Taxes - Unemployment

Debit 5834 Contra Revenue for Taxes - Excise

Debit 5835 Contra Revenue for Taxes - Estate and Gift

Debit 5836 Contra Revenue for Taxes - Customs

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger
Account Transactions**

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Comment: This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1345 Allowance for Loss on Interest Receivable - Loans

Credit 1346 Allowance for Loss on Interest Receivable - Investments

Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Credit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1359 Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties and fines receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans

Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes

Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Credit 1361 Penalties and Fines Receivable - Loans

Credit 1363 Penalties and Fines Receivable - Taxes

D407 To record the writeoff of administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans

Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

Credit 1370 Administrative Fees Receivable - Not Otherwise Classified

Credit 1371 Administrative Fees Receivable - Loans

Credit 1373 Administrative Fees Receivable - Taxes

**U.S. Government Standard General Ledger
Account Transactions**

D408 To record the writeoff of accounts receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.

Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 1329 Allowance for Loss on Taxes Receivable
Credit 1325 Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

D413 To writeoff loans receivable related to Troubled Assets Relief Program.

Budgetary Entry

None

Proprietary Entry

Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1380 Loans Receivable - Troubled Assets Relief Program

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger
Account Transactions**

D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

Budgetary Entry

None

Proprietary Entry

Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the writeoff of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1345 Allowance for Loss on Interest Receivable - Loans

Debit 1346 Allowance for Loss on Interest Receivable - Investments

Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Debit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1340 Interest Receivable - Not Otherwise Classified

Credit 1341 Interest Receivable - Loans

Credit 1342 Interest Receivable - Investments

Credit 1343 Interest Receivable - Taxes

**U.S. Government Standard General Ledger
Account Transactions**

D418 To record the writeoff of assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1890 Other General Property, Plant, and Equipment

**U.S. Government Standard General Ledger
Account Transactions**

D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.

Comment: Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.

Reference: FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40.

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1345 Allowance for Loss on Interest Receivable - Loans

Credit 1346 Allowance for Loss on Interest Receivable - Investments

Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Credit 1348 Allowance for Loss on Interest Receivable - Taxes

Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans

Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes

Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans

Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.

Comment: This activity is reported on the Statement of Custodial Activity or on the custodial footnotes.

Reference: For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability

Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

**U.S. Government Standard General Ledger
Account Transactions**

- D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote. **Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote. **Reference:** For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

Budgetary Entry

None

Proprietary Entry

- Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
- Debit 5318 Contra Revenue for Interest Revenue - Investments
- Debit 5319 Contra Revenue for Interest Revenue - Other
- Debit 5324 Contra Revenue for Penalties and Fines
- Debit 5329 Contra Revenue for Administrative Fees
- Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
- Debit 5831 Contra Revenue for Taxes - Individual
- Debit 5832 Contra Revenue for Taxes - Corporate
- Debit 5833 Contra Revenue for Taxes - Unemployment
- Debit 5834 Contra Revenue for Taxes - Excise
- Debit 5835 Contra Revenue for Taxes - Estate and Gift
- Debit 5836 Contra Revenue for Taxes - Customs
- Debit 5909 Contra Revenue for Other Revenue
- Credit 1319 Allowance for Loss on Accounts Receivable
- Credit 1329 Allowance for Loss on Taxes Receivable
- Credit 1345 Allowance for Loss on Interest Receivable - Loans
- Credit 1346 Allowance for Loss on Interest Receivable - Investments
- Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
- Credit 1348 Allowance for Loss on Interest Receivable - Taxes
- Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
- Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
- Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
- Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
- Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
- Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
- Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger
Account Transactions**

D426 To record an adjustment to loans receivable based on acquired collateral property.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1551 Foreclosed Property
 Credit 1341 Interest Receivable - Loans
 Credit 1350 Loans Receivable
 Credit 1559 Foreclosed Property - Allowance
 Credit 2910 Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1523 Inventory Held for Repair
 Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry

None

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1541 Forfeited Property Held for Sale
 Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger
Account Transactions**

D432 To record an adjustment for actual loss of commodities that was disposed but not sold.

Comment: For the actual loss on commodities from sales, see USSGL TC C642.

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

None

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

D436 To record a refund of offsetting collections, other than advances, that were collected in a prior-year.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5324 Contra Revenue for Penalties and Fines

Debit 5329 Contra Revenue for Administrative Fees

Debit 5409 Contra Revenue for Funded Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5909 Contra Revenue for Other Revenue

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- D438 To record a refund of trust or special fund receipts that was received in a prior-year.
Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

Budgetary Entry

- Debit 4450 Unapportioned Authority
- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Debit 4650 Allotments - Expired Authority
- Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Proprietary Entry

- Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
- Debit 5318 Contra Revenue for Interest Revenue - Investments
- Debit 5319 Contra Revenue for Interest Revenue - Other
- Debit 5324 Contra Revenue for Penalties and Fines
- Debit 5329 Contra Revenue for Administrative Fees
- Debit 5409 Contra Revenue for Funded Benefit Program Revenue
- Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
- Debit 5609 Contra Revenue for Donations - Financial Resources
- Debit 5619 Contra Donated Revenue - Nonfinancial Resources
- Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
- Debit 5831 Contra Revenue for Taxes - Individual
- Debit 5832 Contra Revenue for Taxes - Corporate
- Debit 5833 Contra Revenue for Taxes - Unemployment
- Debit 5834 Contra Revenue for Taxes - Excise
- Debit 5835 Contra Revenue for Taxes - Estate and Gift
- Debit 5836 Contra Revenue for Taxes - Customs
- Debit 5909 Contra Revenue for Other Revenue
- Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

Comment: Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4-- Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit 1120 Imprest Funds

Debit 1125 U.S. Debit Card Funds

Credit 1010 Fund Balance With Treasury

D503 To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.

Comment: Also Post USSGL TC-C147. Reverse transaction for decreases

Budgetary Entry

None

Proprietary Entry

Debit 1651 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise

Debit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise

Credit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise

Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1120 Imprest Funds

**U.S. Government Standard General Ledger
Account Transactions**

D506 To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
 Credit 1010 Fund Balance With Treasury
 Credit 1190 Other Cash
 Credit 1532 Seized Cash Deposited

D507 To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 2410 Liability for Clearing Accounts
 Credit 1010 Fund Balance With Treasury

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry

None

Proprietary Entry

Debit 1712 Improvements to Land
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 6100 Operating Expenses/Program Costs
 Credit 1720 Construction-in-Progress

**U.S. Government Standard General Ledger
Account Transactions**

D512 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry

None

Proprietary Entry

Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D514 To record the reclassification of expenses to "in-process type" asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

D516 To record the raw materials used to produce goods.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.

Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

D520 To record completed inventory items.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1527 Inventory - Finished Goods
 Credit 1526 Inventory - Work-in-Process

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
Comment: Reverse entry when assets become saleable.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1522 Inventory Held in Reserve for Future Sale
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods

D523 To record the reclassification of damaged, irreparable inventory held for sale.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

D524 To record damaged inventory items that need repair.

Comment: Reverse this entry when repairs are completed.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.

Comment: Also post USSGL TC-D530.

Budgetary Entry

None

Proprietary Entry

Debit 1514 Operating Materials and Supplies Held for Repair
 Credit 6790 Other Expenses Not Requiring Budgetary Resources

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Credit 1514 Operating Materials and Supplies Held for Repair

**U.S. Government Standard General Ledger
Account Transactions**

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

D534 To record damaged inventory, using the direct method, items that need repair.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1523 Inventory Held for Repair

**U.S. Government Standard General Ledger
Account Transactions**

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
 Credit 1527 Inventory - Finished Goods

D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.

Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
 Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
 Credit 1511 Operating Materials and Supplies Held for Use

**U.S. Government Standard General Ledger
Account Transactions**

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
Comment: Reverse this entry when ready to use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

D546 To reclassify excess or reserved assets to assets held for use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

**U.S. Government Standard General Ledger
Account Transactions**

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7300 Extraordinary Items

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

D552 To reclassify stockpile materials authorized to be sold.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1572 Stockpile Materials Held for Sale

Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.

Comment: See USSGL TC-D555 for the disposal of seized monetary instruments.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale

Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

Credit 5650 Forfeiture Revenue - Forfeitures of Property

**U.S. Government Standard General Ledger
Account Transactions**

D555 To record a removal of a seized monetary instrument.
Comment: See USSGL TC-D554 to record the forfeiture of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 1531 Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
 Credit 1541 Forfeited Property Held for Sale

D558 To record forfeited personal property placed into official use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1542 Forfeited Property Held for Donation or Use
 Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 5650 Forfeiture Revenue - Forfeitures of Property

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1750 Equipment
 Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger
Account Transactions**

D562 To record forfeited personal property authorized to be distributed/donated to another entity.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

D564 To record an adjustment to the net realizable value of commodities.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1569 Commodities - Allowance

D566 To record inventory that has been lost and deemed immaterial.
Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale

**U.S. Government Standard General Ledger
Account Transactions**

D569 To record inventory that has been found and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
Credit 7190 Other Gains

D570 To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

Reference: Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario.

Budgetary Entry

None

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2690 Other Actuarial Liabilities
Credit 7171 Gains on Changes in Long-Term Assumptions - From Experience
Credit 7271 Gains on Changes in Long-Term Assumptions

D571 To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

Reference: Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Scenario.

Budgetary Entry

None

Proprietary Entry

Debit 7172 Losses on Changes in Long-Term Assumptions - From Experience
Debit 7272 Losses on Changes in Long-Term Assumptions
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2690 Other Actuarial Liabilities

**U.S. Government Standard General Ledger
Account Transactions**

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1200 Foreign Currency

D573 To record a realized loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit 7290 Other Losses
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.

Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Credit 7190 Other Gains

**U.S. Government Standard General Ledger
Account Transactions**

- D575 To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1205 Foreign Currency Denominated Equivalent Assets
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 7190 Other Gains

- D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable

- D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Credit 7190 Other Gains

**U.S. Government Standard General Ledger
Account Transactions**

- D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
Comment: This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.
Reference: SFFAS 7, "Accounting for Revenue and Other Financing Sources" Paragraph 238

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 5921 Valuation Change in Investments - Exchange Stabilization Fund

- D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability
 Credit 6790 Other Expenses Not Requiring Budgetary Resources

- D581 To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
Reference: USSGL implementation guidance; Capital Transfers

Budgetary Entry

None

Proprietary Entry

Debit 1925 Capital Transfers Receivable
 Credit 1923 Contingent Receivable for Capital Transfers

- D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger
Account Transactions**

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5990 Collections for Others - Statement of Custodial Activity

Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position

Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry

None

Proprietary Entry

Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified

Debit 5821 Tax Revenue Accrual Adjustment - Individual

Debit 5822 Tax Revenue Accrual Adjustment - Corporate

Debit 5823 Tax Revenue Accrual Adjustment - Unemployment

Debit 5824 Tax Revenue Accrual Adjustment - Excise

Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift

Debit 5826 Tax Revenue Accrual Adjustment - Customs

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5801 Tax Revenue Collected - Individual

Credit 5802 Tax Revenue Collected - Corporate

Credit 5803 Tax Revenue Collected - Unemployment

Credit 5804 Tax Revenue Collected - Excise

Credit 5805 Tax Revenue Collected - Estate and Gift

Credit 5806 Tax Revenue Collected - Customs

**U.S. Government Standard General Ledger
Account Transactions**

D588 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1532 Seized Cash Deposited

D589 To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.

Comment: For an unrealized gain, USSGL account 1618 would be a debit.**Reference:** USSGL implementation guidance: Investments Not Held to Maturity**Budgetary Entry**

None

Proprietary Entry

Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

D591 To record the monetization of SDR certificates.

Comment: For the Department of Treasury use only.**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund**Budgetary Entry**

Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 2192 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

**U.S. Government Standard General Ledger
Account Transactions**

D592 To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4295 Adjustments to the Exchange Stabilization Fund

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

Credit 7181 Unrealized Gains - Exchange Stabilization Fund

D594 To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4295 Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit 7281 Unrealized Losses - Exchange Stabilization Fund

Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

D595 To record allocations on Special Drawing Rights.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4295 Adjustments to the Exchange Stabilization Fund

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Credit 2193 Allocation of Special Drawing Rights (SDRs)

**U.S. Government Standard General Ledger
Account Transactions**

- D600 To record the reclassification of Exchange Stabilization Fund asset related activities.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Debit 1205 Foreign Currency Denominated Equivalent Assets
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1670 Foreign Investments
 Debit 1672 Premium on Foreign Investments
 Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
 Credit 1200 Foreign Currency
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1670 Foreign Investments
 Credit 1671 Discount on Foreign Investments
 Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

- D602 To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

- D604 To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4295 Adjustments to the Exchange Stabilization Fund
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
 Credit 7190 Other Gains

**U.S. Government Standard General Ledger
Account Transactions**

D606 To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4295 Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit 7290 Other Losses

Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

D608 To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 7290 Other Losses

Credit 2193 Allocation of Special Drawing Rights (SDRs)

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 2193 Allocation of Special Drawing Rights (SDRs)

Credit 7190 Other Gains

**U.S. Government Standard General Ledger
Account Transactions**

- D612 To record SDR interest and charges accrual with a net effect of an unrealized gain.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1344 Interest Receivable on Special Drawing Rights
 Debit 6330 Other Interest Expenses
 Credit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 5311 Interest Revenue - Investments
 Credit 7191 Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges

- D614 To record SDR interest and charges accrual with a net effect of an unrealized loss.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4630 Funds Not Available for Commitment/Obligation
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1344 Interest Receivable on Special Drawing Rights
 Debit 6330 Other Interest Expenses
 Debit 7291 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges
 Credit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 5311 Interest Revenue - Investments

- D616 To record the tru up of Special Drawing Right interest accrual and charges for the quarter.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Debit 4901 Delivered Orders - Obligations, Unpaid
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
 Debit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 1344 Interest Receivable on Special Drawing Rights

**U.S. Government Standard General Ledger
Account Transactions**

**E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion**

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
 Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger
Account Transactions**

- E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
 Debit 6400 Benefit Expense
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2215 Other Post Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

- E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government Standard General Ledger
Account Transactions**

- E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid
- Proprietary Entry**
 Debit 1529 Inventory - Allowance
 Credit 2110 Accounts Payable
- E110 To record an adjustment for under-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"
- Budgetary Entry**
 None
- Proprietary Entry**
 Debit 6500 Cost of Goods Sold
 Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6710 Depreciation, Amortization, and Depletion
- E112 To record an adjustment for over-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"
- Budgetary Entry**
 None
- Proprietary Entry**
 Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger
Account Transactions**

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.

Budgetary Entry

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 4290 Amortization of Investments in U.S. Treasury Zero Coupon Bonds

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 5311 Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 6500 Cost of Goods Sold

Debit 6600 Applied Overhead

Credit 6100 Operating Expenses/Program Costs

Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger
Account Transactions**

- E115 To record the amortization of the discount on Federal securities in a nonfiduciary deposit fund.
Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt to a nonfiduciary deposit fund see USSGL TC-E119. A nonfiduciary deposit fund should not have net position.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

- E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger
Account Transactions**

- E117 To record the amortization of the discount on Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113. See USSGL TC-E115 for amortization of the discount on Federal securities in a nonfiduciary deposit fund.

Budgetary Entry

None

Proprietary Entry

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 Interest Revenue - Investments

- E118 To record amortization of subsidy for loans.
Reference: USSGL implementation guidance; Credit Reform Direct Loan Case Study

Budgetary Entry

None

Proprietary Entry

Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Credit 5313 Interest Revenue - Subsidy Amortization

- E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.
Comment: A nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary Entry

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry

None

Proprietary Entry

- Debit 6710 Depreciation, Amortization, and Depletion
 - Credit 1719 Accumulated Depreciation on Improvements to Land
 - Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 - Credit 1749 Accumulated Depreciation on Other Structures and Facilities
 - Credit 1759 Accumulated Depreciation on Equipment
 - Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
 - Credit 1829 Accumulated Amortization on Leasehold Improvements
 - Credit 1839 Accumulated Amortization on Internal-Use Software
 - Credit 1849 Allowance for Depletion
 - Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

Comment: Reverse this entry for amortization of a premium.

Budgetary Entry

None

Proprietary Entry

- Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 - Credit 5310 Interest Revenue - Other

E122 To record accrued and compounded interest on the liability of loan guarantees.

Reference: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

Budgetary Entry

None

Proprietary Entry

- Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
 - Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger
Account Transactions**

E124 To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 6320 Interest Expenses on Securities

Credit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

E126 To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 6320 Interest Expenses on Securities

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8101 Partial or Early Cancellation of Authority

Credit 8102 Offset for Partial or Early Cancellation of Authority

**U.S. Government Standard General Ledger
Account Transactions**

**E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above**

E402 To record the imputed costs and related imputed financing sources.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

E408 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A714 and C186.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D534 for direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.

Comment: See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger
Account Transactions**

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1571 Stockpile Materials Held in Reserve

E418 To record a lien of real and intangible forfeited property in the allowance account.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

**E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Transfers Without Budgetary Impact**

- E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1890 Other General Property, Plant, and Equipment

- E504 To record distributed personal property.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger
Account Transactions**

E506 To record a commodity transferred to another Federal agency.

Comment: Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger
Account Transactions**

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E510, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
 Debit 1329 Allowance for Loss on Taxes Receivable
 Debit 1345 Allowance for Loss on Interest Receivable - Loans
 Debit 1346 Allowance for Loss on Interest Receivable - Investments
 Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
 Debit 1348 Allowance for Loss on Interest Receivable - Taxes
 Debit 1359 Allowance for Loss on Loans Receivable
 Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
 Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
 Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
 Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
 Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
 Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
 Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
 Debit 1399 Allowance for Subsidy
 Debit 5776 Nonbudgetary Financing Sources Transferred Out
 Credit 1310 Accounts Receivable
 Credit 1320 Funded Employment Benefit Contributions Receivable
 Credit 1325 Taxes Receivable
 Credit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 1335 Expenditure Transfers Receivable
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 1350 Loans Receivable
 Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1361 Penalties and Fines Receivable - Loans
 Credit 1363 Penalties and Fines Receivable - Taxes
 Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Credit 1371 Administrative Fees Receivable - Loans
 Credit 1373 Administrative Fees Receivable - Taxes
 Credit 1380 Loans Receivable - Troubled Assets Relief Program
 Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger
Account Transactions**

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1519 Operating Materials and Supplies - Allowance
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1559 Foreclosed Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1849 Allowance for Depletion
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 5730 Financing Sources Transferred Out Without Reimbursement
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Credit 1514 Operating Materials and Supplies Held for Repair
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1523 Inventory Held for Repair
 Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1531 Seized Monetary Instruments
 Credit 1541 Forfeited Property Held for Sale
 Credit 1542 Forfeited Property Held for Donation or Use
 Credit 1551 Foreclosed Property
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets

E512 To record the transfer-out of investments to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1690 Other Investments

**U.S. Government Standard General Ledger
Account Transactions**

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E512.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 2155 Expenditure Transfers Payable

Debit 2170 Subsidy Payable to the Financing Account

Debit 2180 Loan Guarantee Liability

Debit 2220 Unfunded Leave

Debit 2225 Unfunded FECA Liability

Debit 2290 Other Unfunded Employment Related Liability

Debit 2310 Liability for Advances and Prepayments

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 2610 Actuarial Pension Liability

Debit 2620 Actuarial Health Insurance Liability

Debit 2630 Actuarial Life Insurance Liability

Debit 2650 Actuarial FECA Liability

Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs

Debit 2690 Other Actuarial Liabilities

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2920 Contingent Liabilities

Debit 2923 Contingent Liability for Capital Transfers

Debit 2940 Capital Lease Liability

Debit 2960 Accounts Payable From Canceled Appropriations

Debit 2970 Liability for Capital Transfers

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

**U.S. Government Standard General Ledger
Account Transactions**

- E516 To record a capital transfer receivable in a General Fund Receipt Account.
Comment: For liquidating accounts, debit USSGL account 1925. Also post USSGL TC-C405
Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry

None

Proprietary Entry

Debit 1923 Contingent Receivable for Capital Transfers
 Debit 1925 Capital Transfers Receivable
 Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

- E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
Comment: An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1523 Inventory Held for Repair
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
Comment: Refer to USSGL TCs-E606, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Funded Employment Benefit Contributions Receivable
 Debit 1325 Taxes Receivable
 Debit 1330 Receivable for Transfers of Currently Invested Balances
 Debit 1335 Expenditure Transfers Receivable
 Debit 1340 Interest Receivable - Not Otherwise Classified
 Debit 1341 Interest Receivable - Loans
 Debit 1342 Interest Receivable - Investments
 Debit 1343 Interest Receivable - Taxes
 Debit 1350 Loans Receivable
 Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Debit 1361 Penalties and Fines Receivable - Loans
 Debit 1363 Penalties and Fines Receivable - Taxes
 Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Debit 1371 Administrative Fees Receivable - Loans
 Debit 1373 Administrative Fees Receivable - Taxes
 Debit 1380 Loans Receivable - Troubled Assets Relief Program
 Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1329 Allowance for Loss on Taxes Receivable
 Credit 1345 Allowance for Loss on Interest Receivable - Loans
 Credit 1346 Allowance for Loss on Interest Receivable - Investments
 Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
 Credit 1348 Allowance for Loss on Interest Receivable - Taxes
 Credit 1359 Allowance for Loss on Loans Receivable
 Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
 Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
 Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
 Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
 Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
 Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
 Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
 Credit 1399 Allowance for Subsidy
 Credit 5775 Nonbudgetary Financing Sources Transferred In

**U.S. Government Standard General Ledger
Account Transactions**

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Debit 1514 Operating Materials and Supplies Held for Repair
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1523 Inventory Held for Repair
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1531 Seized Monetary Instruments
 Debit 1541 Forfeited Property Held for Sale
 Debit 1542 Forfeited Property Held for Donation or Use
 Debit 1551 Foreclosed Property
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Credit 1519 Operating Materials and Supplies - Allowance
 Credit 1529 Inventory - Allowance
 Credit 1549 Forfeited Property - Allowance
 Credit 1559 Foreclosed Property - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1569 Commodities - Allowance
 Credit 1599 Other Related Property - Allowance
 Credit 1719 Accumulated Depreciation on Improvements to Land
 Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Credit 1749 Accumulated Depreciation on Other Structures and Facilities
 Credit 1759 Accumulated Depreciation on Equipment
 Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Credit 1829 Accumulated Amortization on Leasehold Improvements
 Credit 1839 Accumulated Amortization on Internal-Use Software
 Credit 1849 Allowance for Depletion
 Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Credit 5720 Financing Sources Transferred In Without Reimbursement

E608 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1618 Market Adjustment - Investments
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1690 Other Investments
 Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1618 Market Adjustment - Investments
 Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger
Account Transactions**

E610 To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E608.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 5720 Financing Sources Transferred In Without Reimbursement

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

Credit 2510 Principal Payable to the Bureau of the Public Debt

Credit 2520 Principal Payable to the Federal Financing Bank

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2650 Actuarial FECA Liability

Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs

Credit 2690 Other Actuarial Liabilities

Credit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 2920 Contingent Liabilities

Credit 2923 Contingent Liability for Capital Transfers

Credit 2940 Capital Lease Liability

Credit 2960 Accounts Payable From Canceled Appropriations

Credit 2970 Liability for Capital Transfers

Credit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2995 Estimated Cleanup Cost Liability

U.S. Government Standard General Ledger
Account Transactions

F100 - F299 YEAREND - Preclosing Entries

F104 To record adjustments for anticipated nonexpenditure transfers not realized.
Comment: Balances in anticipated accounts must be zero at yearend.

Budgetary Entry

- Debit 4450 Unapportioned Authority
- Debit 4620 Unobligated Funds Exempt From Apportionment
 - Credit 4160 Anticipated Transfers - Current-Year Authority
 - Credit 4165 Allocations of Authority - Anticipated From Invested Balances
 - Credit 4180 Anticipated Transfers - Prior-Year Balances
 - Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.
Reference: USSGL implementation guidance; FACTS II Indefinite No-Year

Budgetary Entry

- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
 - Credit 4391 Adjustments to Indefinite Appropriations

Proprietary Entry

- Debit 3106 Unexpended Appropriations - Adjustments
- Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4391 Adjustments to Indefinite Appropriations
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3101 Unexpended Appropriations - Appropriations Received

F108 To record the reduction of permanent indefinite resources when a warrant is received.

Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4111 Debt Liquidation Appropriations
 Credit 4118 Reestimated Loan Subsidy Appropriation
 Credit 4119 Other Appropriations Realized

Proprietary Entry

Debit 3101 Unexpended Appropriations - Appropriations Received
 Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

- F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
Comment: Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- F112 To record adjustments for anticipated resources not realized.
Comment: Balances in anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
Debit 4141 Current-Year Borrowing Authority Realized
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4032 Estimated Indefinite Contract Authority
Credit 4042 Estimated Indefinite Borrowing Authority
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Anticipated Indefinite Appropriations
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4215 Anticipated Expenditure Transfers from Trust Funds
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
 Credit 4133 Decreases to Indefinite Contract Authority
 Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry

None

- F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
 Debit 4044 Anticipated Reductions to Borrowing Authority
 Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
 Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources
 Debit 4070 Anticipated Collections From Federal Sources
 Debit 4120 Anticipated Indefinite Appropriations
 Debit 4210 Anticipated Reimbursements and Other Income
 Debit 4215 Anticipated Expenditure Transfers from Trust Funds
 Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F118 To record adjustments for reductions to resources in excess of those anticipated.

Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4034 Anticipated Adjustments to Contract Authority

Credit 4044 Anticipated Reductions to Borrowing Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Proprietary Entry

None

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Debit 5919 Revenue and Other Financing Sources - Cancellations

Credit 1010 Fund Balance With Treasury

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.

Comment: Use USSGL account 4650 if the authority is expired.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4356 Cancellation of Appropriation From Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- F122 To record the cancellation of authority not previously expired and to withdraw funds.
Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Debit 5919 Revenue and Other Financing Sources - Cancellations
Credit 1010 Fund Balance With Treasury

- F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

Comment: Use USSGL account 4650 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 4126 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry

None

- F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.

Comment: See USSGL TC-C142 and TC-C147 for the original transaction.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
Comment: See USSGL TC-C437 for the original transaction.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
 Credit 7500 Distribution of Income - Dividend

- F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
 Credit 4450 Unapportioned Authority
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger
Account Transactions**

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2960 Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F144 To record the cancellation of a receivable for reimbursable activity.
Comment: Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.

Reference: USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 5200 Revenue From Services Provided
Debit 5900 Other Revenue
 Credit 1310 Accounts Receivable

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4355 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry

Debit 5745 Appropriated Dedicated Collections Transferred Out
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

F300 - F499 YEAREND - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8102 Offset for Partial or Early Cancellation of Authority

Credit 8101 Partial or Early Cancellation of Authority

**U.S. Government Standard General Ledger
Account Transactions**

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
 Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
 Debit 4142 Actual Repayment of Borrowing Authority Converted to Cash
 Debit 4146 Actual Repayments of Debt, Current-Year Authority
 Debit 4147 Actual Repayments of Debt, Prior-Year Balances
 Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
 Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
 Debit 4197 Balance Transfers-Out - Expired to Expired
 Debit 4201 Total Actual Resources - Collected
 Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables
 Debit 4355 Cancellation of Appropriation From Unavailable Receipts
 Debit 4356 Cancellation of Appropriation From Invested Balances
 Debit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities
 Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
 Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
 Debit 4390 Reappropriations - Transfers-Out
 Debit 4391 Adjustments to Indefinite Appropriations
 Debit 4392 Permanent Reduction - New Budget Authority
 Debit 4393 Permanent Reduction - Prior-Year Balances
 Credit 4111 Debt Liquidation Appropriations
 Credit 4112 Liquidation of Deficiency - Appropriations
 Credit 4113 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
 Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
 Credit 4115 Loan Subsidy Appropriation
 Credit 4116 Debt Forgiveness Appropriation
 Credit 4117 Loan Administrative Expense Appropriation
 Credit 4118 Reestimated Loan Subsidy Appropriation
 Credit 4119 Other Appropriations Realized
 Credit 4125 Loan Modification Adjustment Transfer Appropriation
 Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
 Credit 4138 Appropriation To Liquidate Contract Authority
 Credit 4148 Resources Realized From Borrowing Authority
 Credit 4150 Reappropriations - Transfers-In
 Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances
 Credit 4170 Transfers - Current-Year Authority
 Credit 4173 Nonallocation Transfers of Invested Balances - Transferred
 Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
 Credit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4190 Transfers - Prior-Year Balances
 Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
 Credit 4192 Balance Transfers - Unexpired to Expired
 Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
 Credit 4195 Transfer of Obligated Balances
 Credit 4196 Balance Transfers-In - Expired to Expired

**U.S. Government Standard General Ledger
Account Transactions**

Credit 4201 Total Actual Resources - Collected
 Credit 4212 Liquidation of Deficiency - Offsetting Collections
 Credit 4252 Reimbursements and Other Income Earned - Collected
 Credit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
 Credit 4255 Expenditure Transfers from Trust Funds - Collected
 Credit 4260 Actual Collections of "governmental-type" Fees
 Credit 4261 Actual Collections of Business-Type Fees
 Credit 4262 Actual Collections of Loan Principal
 Credit 4263 Actual Collections of Loan Interest
 Credit 4264 Actual Collections of Rent
 Credit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Credit 4271 Actual Program Fund Subsidy Collected
 Credit 4273 Interest Collected From Treasury
 Credit 4275 Actual Collections From Liquidating Fund
 Credit 4276 Actual Collections From Financing Fund
 Credit 4277 Other Actual Collections - Federal
 Credit 4290 Amortization of Investments in U.S. Treasury Zero Coupon Bonds

Proprietary Entry

None

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 4132 Substitution of Contract Authority
 Debit 4133 Decreases to Indefinite Contract Authority
 Debit 4134 Contract Authority Withdrawn
 Debit 4135 Contract Authority Liquidated
 Debit 4139 Contract Authority Carried Forward
 Debit 4392 Permanent Reduction - New Budget Authority
 Debit 4393 Permanent Reduction - Prior-Year Balances
 Credit 4131 Current-Year Contract Authority Realized
 Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F305 To record the closing of appropriations to liquidate contract authority - transferred.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry

Debit 4153 Transfers of Contract Authority - Nonallocation
Credit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

Proprietary Entry

None

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit 4140 Substitution of Borrowing Authority
Debit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized
Debit 4144 Borrowing Authority Withdrawn
Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4141 Current-Year Borrowing Authority Realized
Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry

None

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4450 Unapportioned Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

F312 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F318 for authority from offsetting collections.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F316 for authority other than offsetting collections.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

None

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry

None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
Comment: Prior-year adjustments are used only in year 2 and later.
Reference: None

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations,
Refunds Collected

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Proprietary Entry

None

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Budgetary Entry

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4450 Unapportioned Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations
 Debit 5100 Revenue From Goods Sold
 Debit 5200 Revenue From Services Provided
 Debit 5310 Interest Revenue - Other
 Debit 5311 Interest Revenue - Investments
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Debit 5313 Interest Revenue - Subsidy Amortization
 Debit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
 Debit 5320 Penalties and Fines Revenue
 Debit 5325 Administrative Fees Revenue
 Debit 5400 Funded Benefit Program Revenue
 Debit 5405 Unfunded FECA Benefit Revenue
 Debit 5500 Insurance and Guarantee Premium Revenue
 Debit 5600 Donated Revenue - Financial Resources
 Debit 5610 Donated Revenue - Nonfinancial Resources
 Debit 5640 Forfeiture Revenue - Cash and Cash Equivalents
 Debit 5650 Forfeiture Revenue - Forfeitures of Property
 Debit 5700 Expended Appropriations
 Debit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 5720 Financing Sources Transferred In Without Reimbursement
 Debit 5740 Appropriated Dedicated Collections Transferred In
 Debit 5750 Expenditure Financing Sources - Transfers-In
 Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
 Debit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
 Debit 5775 Nonbudgetary Financing Sources Transferred In
 Debit 5780 Imputed Financing Sources
 Debit 5790 Other Financing Sources
 Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
 Debit 5795 Seigniorage
 Debit 5800 Tax Revenue Collected - Not Otherwise Classified
 Debit 5801 Tax Revenue Collected - Individual
 Debit 5802 Tax Revenue Collected - Corporate
 Debit 5803 Tax Revenue Collected - Unemployment
 Debit 5804 Tax Revenue Collected - Excise
 Debit 5805 Tax Revenue Collected - Estate and Gift
 Debit 5806 Tax Revenue Collected - Customs
 Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Debit 5821 Tax Revenue Accrual Adjustment - Individual

**U.S. Government Standard General Ledger
Account Transactions**

Debit 5822 Tax Revenue Accrual Adjustment - Corporate
 Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Debit 5824 Tax Revenue Accrual Adjustment - Excise
 Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Debit 5826 Tax Revenue Accrual Adjustment - Customs
 Debit 5900 Other Revenue
 Debit 5921 Valuation Change in Investments - Exchange Stabilization Fund
 Debit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise
 Debit 5923 Valuation Change in Investments - Beneficial Interest in Trust
 Debit 5997 Financing Sources Transferred In From Custodial Statement Collections
 Debit 6190 Contra Bad Debt Expense - Incurred for Others
 Debit 6199 Adjustment to Subsidy Expense
 Debit 6600 Applied Overhead
 Debit 6610 Cost Capitalization Offset
 Credit 3310 Cumulative Results of Operations
 Credit 5109 Contra Revenue for Goods Sold
 Credit 5209 Contra Revenue for Services Provided
 Credit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
 Credit 5318 Contra Revenue for Interest Revenue - Investments
 Credit 5319 Contra Revenue for Interest Revenue - Other
 Credit 5324 Contra Revenue for Penalties and Fines
 Credit 5329 Contra Revenue for Administrative Fees
 Credit 5406 Contra Revenue for Unfunded FECA Benefit Revenue
 Credit 5409 Contra Revenue for Funded Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents
 Credit 5659 Contra Forfeiture Revenue - Forfeitures of Property
 Credit 5730 Financing Sources Transferred Out Without Reimbursement
 Credit 5745 Appropriated Dedicated Collections Transferred Out
 Credit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
 Credit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
 Credit 5776 Nonbudgetary Financing Sources Transferred Out
 Credit 5792 Financing Sources To Be Transferred Out - Contingent Liability
 Credit 5830 Contra Revenue for Taxes - Not Otherwise Classified
 Credit 5831 Contra Revenue for Taxes - Individual
 Credit 5832 Contra Revenue for Taxes - Corporate
 Credit 5833 Contra Revenue for Taxes - Unemployment
 Credit 5834 Contra Revenue for Taxes - Excise
 Credit 5835 Contra Revenue for Taxes - Estate and Gift
 Credit 5836 Contra Revenue for Taxes - Customs
 Credit 5890 Tax Revenue Refunds - Not Otherwise Classified
 Credit 5891 Tax Revenue Refunds - Individual
 Credit 5892 Tax Revenue Refunds - Corporate

**U.S. Government Standard General Ledger
Account Transactions**

Credit 5893 Tax Revenue Refunds - Unemployment
 Credit 5894 Tax Revenue Refunds - Excise
 Credit 5895 Tax Revenue Refunds - Estate and Gift
 Credit 5896 Tax Revenue Refunds - Customs
 Credit 5909 Contra Revenue for Other Revenue
 Credit 5990 Collections for Others - Statement of Custodial Activity
 Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
 Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
 Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
 Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General
 Fund of the Treasury
 Credit 6100 Operating Expenses/Program Costs
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal
 Financing Bank
 Credit 6320 Interest Expenses on Securities
 Credit 6330 Other Interest Expenses
 Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
 Credit 6400 Benefit Expense
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization, and Depletion
 Credit 6720 Bad Debt Expense
 Credit 6730 Imputed Costs
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget
 Authority (Unobligated)
 Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets - Other
 Debit 7111 Gains on Disposition of Investments
 Debit 7112 Gains on Disposition of Borrowings
 Debit 7171 Gains on Changes in Long-Term Assumptions - From Experience
 Debit 7180 Unrealized Gains
 Debit 7190 Other Gains
 Debit 7271 Gains on Changes in Long-Term Assumptions
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Debit 7600 Changes in Actuarial Liability
 Credit 3310 Cumulative Results of Operations

**U.S. Government Standard General Ledger
Account Transactions**

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Credit 7172 Losses on Changes in Long-Term Assumptions - From Experience

Credit 7210 Losses on Disposition of Assets - Other

Credit 7211 Losses on Disposition of Investments

Credit 7212 Losses on Disposition of Borrowings

Credit 7272 Losses on Changes in Long-Term Assumptions

Credit 7280 Unrealized Losses

Credit 7290 Other Losses

Credit 7300 Extraordinary Items

Credit 7400 Prior-Period Adjustments Due to Corrections of Errors

Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 7405 Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

Credit 7500 Distribution of Income - Dividend

Credit 7600 Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations - Cumulative

Debit 3101 Unexpended Appropriations - Appropriations Received

Debit 3102 Unexpended Appropriations - Transfers-In

Credit 3100 Unexpended Appropriations - Cumulative

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 3105 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years
Preceding the Prior Year

Credit 3106 Unexpended Appropriations - Adjustments

Credit 3107 Unexpended Appropriations - Used

Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting
Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Comment: Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

**U.S. Government Standard General Ledger
Account Transactions**

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.
Comment: Prior-year balance of unused authority.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lender
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry

Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

F358 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

Comment: See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry

Debit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations
Temp. Precluded From Obligation

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry

Debit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for
Obligation Upon Collection

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F360 To reclassify a temporary reduction/cancellation at yearend.
Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
Reduction/Cancellation

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested
Balances - Temporary Reduction

Proprietary Entry

None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances -
Temporary Reduction

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

Comment: Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

Proprietary Entry

None

F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).

Comment: Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

Comment: Record USSGL account 4121 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Credit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

U.S. Government Standard General Ledger
Account Transactions

F370 To record the closing of memorandum accounts for purchases.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry

Debit 8801 Offset for Purchases of Assets
Credit 8802 Purchases of Property, Plant, and Equipment
Credit 8803 Purchases of Inventory and Related Property
Credit 8804 Purchases of Assets - Other

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
Comment: Reverse this transaction for the receiving entity.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4225 Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

None

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

None

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4225 Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

None

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4234 Other Federal Receivables - Transferred
Credit 4287 Other Federal Receivables

Proprietary Entry

None

F390 To record the closing of canceled authority for partial cancellations.
Comment: Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Budgetary Entry

Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding

Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Credit 8050 Guaranteed Loan Principal Outstanding

**U.S. Government Standard General Ledger
Account Transactions**

- G120 To record activity for current-year purchases of property, plant, and equipment.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry

Debit 8802 Purchases of Property, Plant, and Equipment
Credit 8801 Offset for Purchases of Assets

- G122 To record activity for current-year purchases of inventory and related property.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Memorandum Entry

Debit 8803 Purchases of Inventory and Related Property
Credit 8801 Offset for Purchases of Assets

- G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
Comment: USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

Memorandum Entry

Debit 8804 Purchases of Assets - Other
Credit 8801 Offset for Purchases of Assets

**U.S. Government Standard General Ledger
Account Transactions**

H100 - H799

H100 To record equity contributions to increase fiduciary net assets.

Comment: Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1130 Funds Held by the Public

Debit 1190 Other Cash

Debit 1193 International Monetary Fund Assets - Reserve Position

Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Debit 1195 Other Monetary Assets

Debit 1200 Foreign Currency

Debit 1310 Accounts Receivable

Debit 1320 Funded Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable - Not Otherwise Classified

Debit 1341 Interest Receivable - Loans

Debit 1342 Interest Receivable - Investments

Debit 1343 Interest Receivable - Taxes

Debit 1350 Loans Receivable

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified

Debit 1361 Penalties and Fines Receivable - Loans

Debit 1363 Penalties and Fines Receivable - Taxes

Debit 1370 Administrative Fees Receivable - Not Otherwise Classified

Debit 1371 Administrative Fees Receivable - Loans

Debit 1373 Administrative Fees Receivable - Taxes

Debit 1410 Advances and Prepayments

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
 Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 3410 Contributions to Fiduciary Net Assets

**U.S. Government Standard General Ledger
Account Transactions**

H200 To record equity withdrawals or distributions of fiduciary net assets.
Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.
Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets
 Credit 1010 Fund Balance With Treasury
 Credit 1130 Funds Held by the Public
 Credit 1190 Other Cash
 Credit 1193 International Monetary Fund Assets - Reserve Position
 Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
 Credit 1195 Other Monetary Assets
 Credit 1200 Foreign Currency
 Credit 1310 Accounts Receivable
 Credit 1320 Funded Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable - Not Otherwise Classified
 Credit 1341 Interest Receivable - Loans
 Credit 1342 Interest Receivable - Investments
 Credit 1343 Interest Receivable - Taxes
 Credit 1350 Loans Receivable
 Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
 Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
 Credit 1361 Penalties and Fines Receivable - Loans
 Credit 1363 Penalties and Fines Receivable - Taxes
 Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
 Credit 1371 Administrative Fees Receivable - Loans
 Credit 1373 Administrative Fees Receivable - Taxes
 Credit 1410 Advances and Prepayments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1618 Market Adjustment - Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1690 Other Investments
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets

- H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3400 Fiduciary Net Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
 Credit 6320 Interest Expenses on Securities
 Credit 6330 Other Interest Expenses
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
 Credit 6900 Nonproduction Costs
 Credit 7210 Losses on Disposition of Assets - Other
 Credit 7211 Losses on Disposition of Investments
 Credit 7212 Losses on Disposition of Borrowings
 Credit 7280 Unrealized Losses
 Credit 7290 Other Losses
 Credit 7300 Extraordinary Items
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger
Account Transactions**

- H301 To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No.31

Budgetary Entry

None

Proprietary Entry

Debit 5200 Revenue From Services Provided
 Debit 5310 Interest Revenue - Other
 Debit 5311 Interest Revenue - Investments
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Debit 5320 Penalties and Fines Revenue
 Debit 5325 Administrative Fees Revenue
 Debit 5400 Funded Benefit Program Revenue
 Debit 5500 Insurance and Guarantee Premium Revenue
 Debit 5600 Donated Revenue - Financial Resources
 Debit 5610 Donated Revenue - Nonfinancial Resources
 Debit 5900 Other Revenue
 Debit 7110 Gains on Disposition of Assets - Other
 Debit 7111 Gains on Disposition of Investments
 Debit 7112 Gains on Disposition of Borrowings
 Debit 7180 Unrealized Gains
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
 Credit 3400 Fiduciary Net Assets
 Credit 5209 Contra Revenue for Services Provided
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
 Credit 5318 Contra Revenue for Interest Revenue - Investments
 Credit 5319 Contra Revenue for Interest Revenue - Other
 Credit 5324 Contra Revenue for Penalties and Fines
 Credit 5329 Contra Revenue for Administrative Fees
 Credit 5409 Contra Revenue for Funded Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5909 Contra Revenue for Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

H310 To close equity contributions to fiduciary net assets.

Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3410 Contributions to Fiduciary Net Assets

Credit 3400 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.

Comment: Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3400 Fiduciary Net Assets

Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets