<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>A102</td>
<td>To record an anticipated appropriation.</td>
</tr>
<tr>
<td>A104</td>
<td>To record the enactment of appropriations.</td>
</tr>
<tr>
<td>A108</td>
<td>To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.</td>
</tr>
<tr>
<td>A110</td>
<td>To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.</td>
</tr>
<tr>
<td>A112</td>
<td>To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.</td>
</tr>
<tr>
<td>A114</td>
<td>To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.</td>
</tr>
<tr>
<td>A116</td>
<td>To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.</td>
</tr>
<tr>
<td>A118</td>
<td>To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.</td>
</tr>
<tr>
<td>A119</td>
<td>To record anticipated resources in programs exempt from apportionment.</td>
</tr>
<tr>
<td>A120</td>
<td>To record the allotment of authority.</td>
</tr>
<tr>
<td>A122</td>
<td>To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.</td>
</tr>
<tr>
<td>A123</td>
<td>To record the realization of previously anticipated authority for programs exempt from apportionment.</td>
</tr>
<tr>
<td>A125</td>
<td>To record a reduction in authority for advance funding made available in the previous year.</td>
</tr>
<tr>
<td>A126</td>
<td>To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).</td>
</tr>
<tr>
<td>A127</td>
<td>To record budget authority (that is appropriated receipts) temporarily precluded from obligation.</td>
</tr>
</tbody>
</table>
A128  To record authority temporarily unavailable pursuant to public law.

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

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

A131  To record a permanent reduction of borrowing or contract authority.

A132  To record a permanent reduction of unexpended appropriations.

A133  To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

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

A135  To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.

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

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

A138  To record estimated recoveries of prior-year obligations.

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

A140  To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).
A141 To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.

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

A143 To record anticipated capital transfers to a General Fund Receipt Account.

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

A148 To record decreases to indefinite borrowing authority.

A152 To record indefinite or definite borrowing authority.

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

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

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

A157 To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

A158 To record actual reductions to borrowing authority previously anticipated.

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

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

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.

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.
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.

A164 To record anticipated reductions to borrowing authority.

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

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

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

A168 To record the realization of contract authority that was previously anticipated.

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

A170 To record the warrant liquidating contract authority.

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.

A172 To record anticipated actual reductions to contract authority.

A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).

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

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

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
A177  To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.

A178  To record anticipated adjustments/decreases to contract authority.

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

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

A181  To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

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

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

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

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

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

A188  To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contra-resource account. However, these receipts may be available for investment.

A189  To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A190</td>
<td>To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 439400 provides new budget authority.</td>
</tr>
<tr>
<td>A192</td>
<td>To record authority made available from receipt or appropriation balances previously precluded from obligation.</td>
</tr>
<tr>
<td>A194</td>
<td>To record authority made available from offsetting collection balances previously precluded from obligation.</td>
</tr>
<tr>
<td>A195</td>
<td>To record the collection of revenue for non-revolving trust and special funds that were previously accrued.</td>
</tr>
<tr>
<td>A196</td>
<td>To record the annualized level of an appropriation provided under a continuing resolution.</td>
</tr>
<tr>
<td>A197</td>
<td>To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.</td>
</tr>
<tr>
<td>A198</td>
<td>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.</td>
</tr>
<tr>
<td>A199</td>
<td>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).</td>
</tr>
<tr>
<td>A202</td>
<td>To record in the financing account an appropriation received for a modification adjustment transfer.</td>
</tr>
<tr>
<td>A204</td>
<td>To record modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the financing account.</td>
</tr>
<tr>
<td>A210</td>
<td>To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).</td>
</tr>
<tr>
<td>A212</td>
<td>To record the financing sources transferred in to a special or non-revolving trust fund from a General Fund receipt account.</td>
</tr>
<tr>
<td>A250</td>
<td>To record interest received for a non-Bureau of Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.</td>
</tr>
<tr>
<td>A251</td>
<td>To record interest received for a non-Bureau of Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.</td>
</tr>
</tbody>
</table>
A402  To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

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

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

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

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

A412  To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

A414  To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

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

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

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

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

A426  To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
A430 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

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

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

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

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

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

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

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

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

A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

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

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

A458 To record the transfer in of expired unobligated expenditure transfers receivable.

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

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

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

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

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

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

A469 To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.

A470 To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.
A472
To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

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

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

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

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

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

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

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

A490
To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
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SUPPLEMENT  U.S. Government Standard General Ledger
               Account Transaction Listing
Section III

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

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

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

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

A499  To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

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

A501  To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

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

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

A506  To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

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

A510  To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.

A512  To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.

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

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

A518  To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

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

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

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

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

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

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

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

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

A531  To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

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

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

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

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

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.

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

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

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

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

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

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A702</td>
<td>To record anticipated reimbursements.</td>
</tr>
<tr>
<td>A704</td>
<td>To record in the performing agency a reimbursable agreement that was not</td>
</tr>
<tr>
<td></td>
<td>previously anticipated.</td>
</tr>
<tr>
<td>A706</td>
<td>To record in the performing agency a reimbursable agreement without an</td>
</tr>
<tr>
<td></td>
<td>advance that was previously anticipated.</td>
</tr>
<tr>
<td>A708</td>
<td>To record the collection of revenue earned in the performing agency for a</td>
</tr>
<tr>
<td></td>
<td>reimbursable agreement without an advance that was previously anticipated.</td>
</tr>
<tr>
<td>A710</td>
<td>To record earned revenue in the performing agency related to a reimbursable</td>
</tr>
<tr>
<td></td>
<td>agreement or other income.</td>
</tr>
<tr>
<td>A712</td>
<td>To record the refund of an advance to the ordering entity for the completion</td>
</tr>
<tr>
<td></td>
<td>of a prior-year reimbursable order.</td>
</tr>
<tr>
<td>A714</td>
<td>To record revenue earned in the performing agency for goods or services</td>
</tr>
<tr>
<td></td>
<td>performed on a reimbursable order without an advance.</td>
</tr>
<tr>
<td>B102</td>
<td>To record payment of payroll.</td>
</tr>
<tr>
<td>B103</td>
<td>To record a disbursement of pension benefit payments.</td>
</tr>
<tr>
<td>B104</td>
<td>To record in a loan guarantee financing account a disbursement to a third</td>
</tr>
<tr>
<td></td>
<td>party, where no asset is received. This transaction, for example, includes</td>
</tr>
<tr>
<td></td>
<td>payments of default claims and interest supplements.</td>
</tr>
<tr>
<td>B105</td>
<td>To record the subsidy expense in the program fund that is paid to the</td>
</tr>
<tr>
<td></td>
<td>financing fund when the loan is disbursed.</td>
</tr>
<tr>
<td>B106</td>
<td>To record subsidy disbursement from the program account to the financing</td>
</tr>
<tr>
<td></td>
<td>account not previously obligated.</td>
</tr>
<tr>
<td>B107</td>
<td>To record payment and disbursement of funds not previously accrued.</td>
</tr>
<tr>
<td>B108</td>
<td>To record a loss in the imprest fund.</td>
</tr>
<tr>
<td>B109</td>
<td>To record payment of interest not previously accrued.</td>
</tr>
<tr>
<td>B110</td>
<td>To record a confirmed disbursement schedule previously accrued.</td>
</tr>
<tr>
<td>B112</td>
<td>To record accrued interest paid.</td>
</tr>
</tbody>
</table>
B113 To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.

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

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

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

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

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

B121 To record principal repayments at par value to the Bureau of the Fiscal Service and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.

B122 To record repayments of other debt.

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

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

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

B126 To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

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

B128 To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B129 To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

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

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.

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

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

B134 To record appropriations used this fiscal year.

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.

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

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

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

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

B141 To record the request from IMF to purchase Special Drawing Rights.

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.

B144 To record the purchase of cash equivalents.
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B146  To record a foreign currency rate intervention.

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

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

B153  To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.

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

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

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

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

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

B166  To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.

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

B202  To record the liquidity payment and markup of liquidity preference from the prior year in the program account.

B210  To record the payment of remuneration.

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

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

B306  To record current-year undelivered orders without an advance.
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B308  To record current-year undelivered orders with an advance.

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

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

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

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

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

B402  To record the delivery of goods or services and to accrue a liability.

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

B406  To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.

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

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

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

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

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

B420  To record the liability for cost to be funded in the future.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>B422</td>
<td>To record the unfunded FECA liability and unfunded unemployment liability.</td>
</tr>
<tr>
<td>B424</td>
<td>To record a contingent liability.</td>
</tr>
<tr>
<td>B425</td>
<td>To record a contingent liability related to capital transfer.</td>
</tr>
<tr>
<td>B426</td>
<td>To record an increase in actuarial liabilities for benefit plans.</td>
</tr>
<tr>
<td>B428</td>
<td>To record the payable to borrowers from sales of foreclosed property with recourse.</td>
</tr>
<tr>
<td>B430</td>
<td>To record the inventory purchased for a resale under historical cost (title was passed).</td>
</tr>
<tr>
<td>B432</td>
<td>To record the fair market value of real and intangible forfeited property.</td>
</tr>
<tr>
<td>B434</td>
<td>To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.</td>
</tr>
<tr>
<td>B436</td>
<td>To record the funded portion of cleanup costs that was previously estimated.</td>
</tr>
<tr>
<td>B438</td>
<td>To record capital lease liability.</td>
</tr>
<tr>
<td>B440</td>
<td>To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.</td>
</tr>
<tr>
<td>B444</td>
<td>To record the IMF annual Special Drawing Right assessment accrual.</td>
</tr>
<tr>
<td>B446</td>
<td>To record the IMF Annual Assessment.</td>
</tr>
<tr>
<td>B602</td>
<td>To record revenue received in advance.</td>
</tr>
<tr>
<td>B604</td>
<td>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.</td>
</tr>
<tr>
<td>B606</td>
<td>To record current-year expended authority using a U.S. Debit Card.</td>
</tr>
<tr>
<td>B610</td>
<td>To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.</td>
</tr>
<tr>
<td>C101</td>
<td>To record the transfer of recognized subsidy from the program fund to the financing fund.</td>
</tr>
<tr>
<td>Transaction Code</td>
<td>Description</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>C102</td>
<td>To record service in kind provided by non-Federal sources.</td>
</tr>
<tr>
<td>C103</td>
<td>To record the collection of subsidy costs in the financing account.</td>
</tr>
<tr>
<td>C106</td>
<td>To record the collection of reestimated subsidy in the financing account.</td>
</tr>
<tr>
<td>C107</td>
<td>To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.</td>
</tr>
<tr>
<td>C108</td>
<td>To record collections in nonfiduciary deposit funds.</td>
</tr>
<tr>
<td>C109</td>
<td>To record the receipt of previously anticipated collections.</td>
</tr>
<tr>
<td>C110</td>
<td>To reclassify collections to liquidate prior-year deficiency.</td>
</tr>
<tr>
<td>C111</td>
<td>To record collections in clearing account Treasury Account Symbols (TAS).</td>
</tr>
<tr>
<td>C112</td>
<td>To record the collection of a refund of an advance or prepayment in the same year as the original obligation.</td>
</tr>
<tr>
<td>C113</td>
<td>To record receipt of coupon payment and interest collection on non-federal securities.</td>
</tr>
<tr>
<td>C114</td>
<td>To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.</td>
</tr>
<tr>
<td>C115</td>
<td>To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.</td>
</tr>
<tr>
<td>C116</td>
<td>To record in the financing fund unearned fees collected for undisbursed loans.</td>
</tr>
<tr>
<td>C117</td>
<td>To record in the financing fund fees collected when loans are disbursed.</td>
</tr>
<tr>
<td>C118</td>
<td>To record in the financing fund fees earned when loans are disbursed.</td>
</tr>
<tr>
<td>C119</td>
<td>To record the receipt of remuneration.</td>
</tr>
<tr>
<td>C120</td>
<td>To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C121</td>
<td>To record the maturity of Federal securities acquired at par value by a nonfiduciary deposit fund.</td>
</tr>
</tbody>
</table>
C122  To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

C123  To record the maturity of Federal securities acquired at a premium by a nonfiduciary deposit fund.

C124  To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

C125  To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.

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

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

C128  To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

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

C132  To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.

C134  To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

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

C137  To record the restitution of the imprest fund loss.

C138  To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

C139  To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

C140  To record the collection of receivables from Federal sources.
C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.

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

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

C144 To record undeposited collections.

C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity.

C146 To record the collection of previously accrued receivables in a Treasury general fund receipt account.

C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

C148 To record the payback of a bridge loan.

C149 To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

C150 To record the receipt of other cash and noncash monetary assets.

C151 To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

C153 To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

C154 To record the collections of unaccrued interest on loans from non-Federal sources.

C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
C156 To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

C157 To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.

C158 To record cash donations collected in an expenditure account, as allowed by law.

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

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

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

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.

C174 To record undeposited cash that was forfeited.

C176 To record cash deposited after forfeiture.

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

C182 To record a collection of an advance for an unfilled customer order.

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

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

C188 To record the collection of revenue into unavailable special fund receipt accounts.
C190  To record in a trust fund payments received from a Federal fund relating to exchange transactions.

C192  To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

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

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

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

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

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

C402  To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.

C403  To record a receivable for Old IMF Quota Payments.

C404  To record contra-revenue in the amount of revenue accrued and establish a 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.

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

C408  To record in the financing fund the disbursement of direct loans.

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

C412  To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-Federal sources for assets or expenses that do not create budgetary resources until collected.

C415 To record a receivable for new IMF Quota Payments under Credit Reform.

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.

C417 To record interest receivable on securities held by a nonfiduciary deposit fund.

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

C419 To record accrual of interest receivable on non-federal securities with a bond premium.

C420 To record accrued revenue or other financing sources without budgetary impact.

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

C423 To record accrual of interest receivable on non-federal securities with a bond discount.

C424 To record establishment of current-period earnings on income received in advance.

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

C431 To record the issuance of a bridge loan.

C432 To record loans other than credit reform.

C433 To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
C434 To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

C435 To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

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

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

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

C600 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium

C601 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

C602 To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

C603 To record the 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.

C604 To record the sale of Federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
C605  To record the 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.

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.

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.

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.

C609  To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE’s liabilities over its assets.

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

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 a loss.

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

C613  To record general property, plant and equipment permanently removed but not yet disposed.

C614  To record the gain on property sold with recourse.

C615  To record the disposition of general property, plant and equipment that was permanently removed.

C616  To record the loss on loan receivable from the borrower on a sale with recourse.

C618  To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

C622  To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.

C630 To record the sale of stockpile materials.

C632 To record stockpile materials sold at a gain.

C634 To record stockpile materials sold at a loss.

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

C638 To record the sale of forfeited property.

C640 To record the proceeds from commodities sold.

C642 To record a loss on the sale of commodities.

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

C646 To record the sale or disposition of assets other than personal properties and investments.

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

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.

C702 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.

C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.
C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.

C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.

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

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

C780 To record the Bureau of the Fiscal Service’s redemption of debt and related budgetary offset.

C784 To record the monthly redemption, investment and interest with the Bureau of the Fiscal Service.

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.
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D106  To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

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 740000 or 740100). The authority has not expired.

D108  To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

D110  To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

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

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

D114  To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

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

D122  To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

D126  To record an upward adjustment to prior-year paid delivered orders.

D128  To record a downward adjustment to prior-year paid delivered orders with no refund collected.

D130  To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.

D134  To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

D136  To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>D138</td>
<td>To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.</td>
</tr>
<tr>
<td>D140</td>
<td>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).</td>
</tr>
<tr>
<td>D141</td>
<td>To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D142</td>
<td>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).</td>
</tr>
<tr>
<td>D144</td>
<td>To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 &quot;Appropriation Trust Fund Expenditure Transfers - Receivable&quot; for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D145</td>
<td>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.</td>
</tr>
<tr>
<td>D146</td>
<td>To record an accrual of downward reestimate for loan subsidies in the program fund.</td>
</tr>
<tr>
<td>D147</td>
<td>To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.</td>
</tr>
<tr>
<td>D148</td>
<td>To accrue the transfer-out of a downward reestimate to a General Fund receipt account.</td>
</tr>
<tr>
<td>D302</td>
<td>To record appropriations used for a prior period that was a result of a change in accounting principle.</td>
</tr>
<tr>
<td>D304</td>
<td>To record appropriations used for a prior period that was a result of a correction of an error.</td>
</tr>
<tr>
<td>D306</td>
<td>To record a prior-period adjustment that reduces the value of a prior-year asset.</td>
</tr>
<tr>
<td>D308</td>
<td>To record a prior-period adjustment that reduces the value of a liability.</td>
</tr>
<tr>
<td>D310</td>
<td>To record a prior-period adjustment that increases the value of a prior-year asset.</td>
</tr>
</tbody>
</table>
D312 To record a prior-period adjustment that increases the value of a prior-year liability.

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

D406 To record the writeoff of penalties and fines receivable.

D407 To record the writeoff of administrative fees receivable.

D408 To record the writeoff of accounts receivable.

D410 To record the writeoff of taxes receivable.

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

D413 To writeoff loans receivable related to Troubled Assets Relief Program.

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

D416 To record the writeoff of interest receivable.

D418 To record the writeoff of assets other than investments.

D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.

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

D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.

D426 To record an adjustment to loans receivable based on acquired collateral property.
D428 To record an adjustment for actual loss of inventory.

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

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

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

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

D438 To record a refund of trust or special fund receipts that was received in a prior-year.

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

D503 To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

D506 To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

D507 To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

D512 To record the realization that contractor-developed software-in-development is in production.

D514 To record the reclassification of expenses to "in-process type" asset accounts.

D516 To record the raw materials used to produce goods.
SUPPLEMENT  U.S. Government Standard General Ledger  
Account Transaction Listing

D518  To record the revaluation of foreclosed property.

D520  To record completed inventory items.

D522  To record the reclassification of inventory held for sale that meets management's criteria for future sale.

D523  To record the reclassification of damaged, irreparable inventory held for sale.

D524  To record damaged inventory items that need repair.

D526  To record the turn-in of a broken part from operating materials and supplies held for repair.

D528  To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

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

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

D534  To record damaged inventory, using the direct method, items that need repair.

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

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

D540  To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.

D542  To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

D544  To record the reclassification of operating materials and supplies that meet management's criteria for future use.

D546  To reclassify excess or reserved assets to assets held for use.
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.

To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

To reclassify stockpile materials authorized to be sold.

To record the forfeiture of a seized monetary instrument.

To record a removal of a seized monetary instrument.

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

To record forfeited personal property placed into official use.

To record forfeited personal property placed into official use at the end of the year and not depreciated.

To record forfeited personal property authorized to be distributed/donated to another entity.

To record an adjustment to the net realizable value of commodities.

To record inventory that has been lost and deemed immaterial.

To record inventory that has been lost and deemed material.

To record inventory that has been found and deemed material.

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.

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.

To record a loss from the revaluation of foreign currency at the end of an accounting period.

To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D574  To record a gain from the revaluation of foreign currency at the end of an accounting period.

D575  To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

D576  To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

D578  To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

D579  To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.

D580  To record the interest accruals on loan guarantee liabilities and the present value of loans.

D581  To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.

D582  To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

D584  To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

D585  To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

D586  To reclassify tax revenue from accrued to collected.

D588  To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

D589  To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal accounting Standards Advisory Board (FASAB) SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” paragraph 50, do not use this transaction for market adjustments for fixed value securities.

D591  To record the monetization of SDR certificates.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>D592</td>
<td>To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.</td>
</tr>
<tr>
<td>D594</td>
<td>To record fair value (unrealized loss) of Exchange Stabilization Fund investments.</td>
</tr>
<tr>
<td>D595</td>
<td>To record allocations on Special Drawing Rights.</td>
</tr>
<tr>
<td>D600</td>
<td>To record the reclassification of Exchange Stabilization Fund investment.</td>
</tr>
<tr>
<td>D601</td>
<td>To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.</td>
</tr>
<tr>
<td>D602</td>
<td>To record an IMF Quota increase due to a new agreement for Special Drawing Rights.</td>
</tr>
<tr>
<td>D603</td>
<td>To record the reclassification of rate adjustment for Fixed rate investment with the Bank of International Settlement.</td>
</tr>
<tr>
<td>D604</td>
<td>To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.</td>
</tr>
<tr>
<td>D606</td>
<td>To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.</td>
</tr>
<tr>
<td>D608</td>
<td>To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.</td>
</tr>
<tr>
<td>D610</td>
<td>To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.</td>
</tr>
<tr>
<td>D612</td>
<td>To record SDR interest and charges accrual with a net effect of an unrealized gain.</td>
</tr>
<tr>
<td>D614</td>
<td>To record SDR interest and charges accrual with a net effect of an unrealized loss.</td>
</tr>
<tr>
<td>D616</td>
<td>To record the true up of Special Drawing right interest accrual and charges for the Quarter.</td>
</tr>
<tr>
<td>E102</td>
<td>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.</td>
</tr>
<tr>
<td>E104</td>
<td>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.</td>
</tr>
</tbody>
</table>
E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

E110 To record an adjustment for under-applied overhead deemed immaterial.

E112 To record an adjustment for over-applied overhead deemed immaterial.

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

E115 To record the amortization of the discount on Federal securities in a nonfiduciary deposit fund.

E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

E117 To record the amortization of the discount on Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

E118 To record amortization of subsidy for loans.

E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

E122 To record accrued and compounded interest on the liability of loan guarantees.

E124 To record in the issuing entity, the amortization of discount on securities held by a
To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.

To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

To record the imputed costs and related imputed financing sources.

To record the application of overhead expenses to work-in-process.

To record inventory used for operations.

To record cost of goods sold.

To record the estimated repair costs for an item using the allowance method.

To record actual repair costs using the direct method.

To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

To record stockpile materials issued for use under the consumption method.

To record a lien of real and intangible forfeited property in the allowance account.

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.

To record distributed personal property.

To record a commodity transferred to another Federal agency.

To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.

To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
E512  To record the transfer-out of investments to other Federal entities without reimbursement.

E514  To record the transfer-out of accounts payable to other Federal entities without reimbursement.

E516  To record a capital transfer receivable in a General Fund Receipt Account.

E602  To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

E604  To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.

E606  To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

E608  To record the transfer-in of investments from others without reimbursement.

E610  To record the transfer-in of accounts payable from others without reimbursement.

F104  To record adjustments for anticipated nonexpenditure transfers not realized.

F106  To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

F107  To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

F108  To record the reduction of permanent indefinite resources when a warrant is received.

F109  To record the removal of unfilled customer orders without advance in excess of obligations.

F110  To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

F111  To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

F112  To record adjustments for anticipated resources not realized.

F113  To record the reduction of unobligated balances for indefinite contract or
indefinite borrowing authority at yearend.

F114 To record adjustments for anticipated reductions not realized.

F116 To record adjustments for resources realized in excess of those anticipated.

F118 To record adjustments for reductions to resources in excess of those anticipated.

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.

F122 To record the cancellation of authority not previously expired and to withdraw funds.

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.

F125 To record the closing of General Fund receipt accounts associated with USSGL account 750000 at yearend.

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

F144 To record the cancellation of a receivable for reimbursable activity.

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

F304 To record the closing of fiscal-year contract authority.

F305 To record the closing of appropriations to liquidate contract authority transferred.

F306 To record the closing of fiscal-year borrowing authority.

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

F312 To record the closing of unobligated balances to expiring authority.

F314 To record the closing of paid delivered orders to total actual resources.

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

F342 To record closing of fiscal-year activity to unexpended appropriations.

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350  To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

F352  To record the closing of all unused guaranteed loan authority no longer available for use.

F354  To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

F356  To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

F358  To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

F359  To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

F360  To reclassify a temporary reduction/cancellation at yearend.

F362  To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

F364  To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

F366  To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

F368  To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).

F369  To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

F370  To record the closing of memorandum accounts for purchases.
To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

To record the closing of USSGL account 423000 back to the original budgetary resource receivable.

To record the closing of USSGL account 423100 back to the original budgetary resource receivable.

To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

To record the closing of USSGL account 423300 back to the original budgetary resource receivable.

To record the closing of USSGL account 423400 back to the original budgetary resource receivable.

To record the closing of canceled authority for partial cancellations.

To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

To record the binding contracts entered into by private lenders.

To record the disbursement of a loan.

To record the repayment of principal from borrowers.

To record activity for current-year purchases of property, plant, and equipment.

To record activity for current-year purchases of inventory and related property.
G124  To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).

H100  To record equity contributions to increase fiduciary net assets.

H200  To record equity withdrawals or distributions of fiduciary net assets.

H300  To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

H301  To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.

H310  To close equity contributions to fiduciary net assets.

H312  To close equity withdrawals or disbursements to fiduciary net assets.