U.S. Standard General Ledger
Account Transactions

A100 - A399 Funding - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.

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

Budgetary Entry

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

Proprietary Entry
None

A103 To record estimated reinstated orders - obligations, unpaid.

Budgetary Entry

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	479010	Anticipated Reinstated Orders - Obligations, Unpaid

Proprietary Entry
None

A104 To record the enactment of appropriations.

Comment: If under a CR or newly enacted appropriation awaiting a warrant, refer to USSGL TC A196. Also post reversal of USSGL TC A102 if authority was previously anticipated. Use USSGL account 462000 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant.

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

A106 To record anticipated net principal resources not yet apportioned and not available for obligation.

Budgetary Entry

Debit	408000	Federal Financing Bank (FFB) - Anticipated Net Principal Payments
Credit	449000	Anticipated Resources - Unapportioned Authority

Proprietary Entry
None

A107 To record the recognition of Net Principal Payment received and reduce anticipated Net Principal Payments.

Comment: Also post USSGL TC A123.

Budgetary Entry

Debit	412250	Federal Financing Bank (FFB) - Net Principal Payments
Credit	408000	Federal Financing Bank (FFB) - Anticipated Net Principal Payments

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

A109 To record an anticipated temporary or permanent reduction derived from indefinite new budget authority.

Comment: Once the appropriation is realized and no longer anticipated, this TC is no longer applicable. See USSGL TC A132 for posting logic.

Budgetary Entry

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority
Credit	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Reappropriation - Budgetary Resources Transferred Out Due to a Reappropriation 2010

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	439000	Reappropriations - Transfers-Out

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A114 To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

Comment: USSGL account 421512 is restricted and represents adjustments to unobligated balances start of year.

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

Budgetary Entry

Debit	421500	Anticipated Expenditure Transfers from Trust Funds
Debit	421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry
None

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

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments

Proprietary Entry
None

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

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

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

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

Proprietary Entry
None

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

Comment: USSGL transactions that reference this transaction: A140, A468, and A702

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry
None

A119 To record anticipated resources in programs exempt from apportionment.

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

Budgetary Entry

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

Proprietary Entry
None

A120 To record the allotment of authority.

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

Budgetary Entry

Debit	451000	Apportionments
Credit	461000	Allotments - Realized Resources

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

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

Budgetary Entry

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

Proprietary Entry
None

A123 To record the realization of previously anticipated authority.

Comment: USSGL transactions that reference this transaction: A107, A154, A186, A195, A202, A212, A220, A250, A416, A498, A510, A516, A532, A706, A708, B126, C101, C103, C106, C107, C109, C114, C116, C117, C124, C130, C132, C136, C154, C172, C176, C182, C190, C204, C412, C413, C416, C452, C457, C602, C606, C609, C612, C614, C616, C618, C622, C626, C628, C636, C640, C646, C648, C650, C702, C706, D108, D110, D120, D134, and D618. USSGL transactions that reference a reversal for this transaction: A172, C604, C608, C704, C708, and D438. Use USSGL account 439400 in situations where receipts are unavailable for obligation upon collection. For programs exempt from apportionment, use USSGL accounts 462000 and 469000. For status of budgetary resources at the apportionment level, use USSGL accounts 451000 and 459000. For unapportioned authority, use USSGL accounts 445000 and 449000.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

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

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

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: Advance Fundings 2004

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	411900	Other Appropriations Realized

Proprietary Entry
None

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

Comment: Reverse this transaction when authority is released.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	443000	Unapportioned Authority - OMB Deferral

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

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

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

Reference: Authority Temporarily Precluded From Obligation 2023

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Credit	439730	Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

A128 To record authority temporarily unavailable pursuant to public law.

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

Reference: Appropriations Provided By A Continuing Resolution 2020

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: Authority Temporarily Precluded From Obligation 2023

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation

Proprietary Entry
None

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

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

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

Budgetary Entry

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

Proprietary Entry
None

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

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 439200, use Authority Type Code attribute "B" to record reductions of borrowing authority or Authority Type Code attribute "C" to record reductions to contract authority. There is no effect on USSGL account 101000, Fund Balance With Treasury, when borrowing authority or contract authority is reduced. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Reference: Reductions to Contract Authority 2005 and 2004; Reductions to Borrowing Authority 2005 and 2004

Budgetary Entry

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

Proprietary Entry

None

A132 To record a permanent reduction of unexpended appropriations.

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

Reference: Permanent Reduction to General Fund Appropriation 2019; Appropriations Provided By a Continuing Resolution 2020

Budgetary Entry

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

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

U.S. Standard General Ledger
Account Transactions

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

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

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

Budgetary Entry

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

Proprietary Entry

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury

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

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

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections.

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

Reference: Temporary Reduction - Spending Authority from Offsetting Collections 2005; FCC Spectrum Auction 2021

Budgetary Entry

Debit	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438200	Temporary Reduction - New Budget Authority
Credit	438300	Temporary Reduction - Prior-Year Balances

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

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

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

Budgetary Entry

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

Proprietary Entry
None

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

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations 2003

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: Credit Reform Accounting: Credit Reform Case Studies 2017

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: Permanent Reduction to General Fund Appropriation 2019

Budgetary Entry
None

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

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

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

Budgetary Entry

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

Proprietary Entry

Debit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	297000	Liability for Capital Transfers

A144 To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is not USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS).

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A147.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

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

A145 To record offsetting collections or exercised borrowing authority permanently reduced and canceled by legislative action.

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Credit Reform Accounting: Credit Reform Case Studies 2017

Budgetary Entry

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

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

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

Comment: Also post USSGL TC A144 in the related General Fund TAFS. To record the collection in the General Fund Receipt Account, which will be part of the year-end sweep to the General Fund, see USSGL TC C142 or C147.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

U.S. Standard General Ledger
Account Transactions

A148 To record decreases to indefinite borrowing authority.

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

Budgetary Entry

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

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

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

Proprietary Entry
None

A151 To reclassify appropriations temporarily precluded from obligation from anticipated prior-year authority to realized prior-year authority.

Budgetary Entry

Debit	439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority
Credit	439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority

Proprietary Entry
None

A152 To record indefinite or definite borrowing authority.

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

Reference: Borrowing Authority: Definite and Indefinite 2022; FCC Spectrum Auction 2021

Budgetary Entry

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

Proprietary Entry
None

A153 To record anticipated adjustments/decreases to withdraw recoveries originally obligated against indefinite contract authority.

Budgetary Entry

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn

Proprietary Entry
None

A154 To record the withdrawal of recoveries originally obligated against indefinite contract authority.

Comment: If contract authority was not anticipated, see USSGL TC-A174. Also post the reversal of USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry

Debit	403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn
Credit	413400	Indefinite Contract Authority Withdrawn

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

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

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

Reference: Portion Substituted for Borrowing Authority (Appropriation) 2003

Budgetary Entry

Debit	411900	Other Appropriations Realized
Credit	414000	Substitution of Borrowing Authority

Proprietary Entry

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

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

Reference: Non-Credit Reform Borrowings With Capitalized Interest 2012; Borrowing Authority: Definite and Indefinite 2022

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Credit	252000	Principal Payable to the Federal Financing Bank

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

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

Reference: Trust Fund Transfers of Contract Authority - Nonallocation Transfers 2012

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: Portion Substituted for Borrowing Authority (Offsetting Collection) 2003

Budgetary Entry

Debit	404400	Anticipated Reductions to Borrowing Authority
Credit	414000	Substitution of Borrowing Authority

Proprietary Entry
None

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

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

Reference: Trust Fund Transfers of Contract Authority - Nonallocation Transfers 2012

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

A162 To reclassify anticipated authority temporarily unavailable pursuant to public law to authority temporarily unavailable pursuant to public law. This applies only to current-year authority.

Budgetary Entry

Debit	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority
Credit	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry

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

A164 To record anticipated reductions to borrowing authority.

Comment: The borrowing authority was previously recorded as unapportioned.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

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

Budgetary Entry

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

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

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

A168 To record payments received from foreign partners into the FMS Trust Fund to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.

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

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

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

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	413500	Contract Authority Liquidated
Credit	413000	Appropriation to Liquidate Contract Authority Withdrawn

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A170 To record the warrant liquidating contract authority.

Reference: Contract Authority Liquidated by Appropriations From the General Fund 2021

Budgetary Entry

Debit	413800	Appropriation to Liquidate Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

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

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

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

Budgetary Entry

Debit	413800	Appropriation to Liquidate Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

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

A172 To record actual decreases against indefinite contract authority.

Comment: If contract authority was not anticipated, see USSGL TC-A174. Also post reversal of USSGL TC A123 if authority was previously anticipated.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry
None

A175 To record a non-expenditure transfer-in of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

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

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

Budgetary Entry

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

Proprietary Entry

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

A176 To record the substitution of contract authority by unfilled customer orders without advance.

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

Budgetary Entry

Debit	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority
Credit	413200	Substitution of Contract Authority

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide

Budgetary Entry

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

Proprietary Entry

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

A178 To record anticipated adjustments/decreases to contract authority in the current year.

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: USSGL implementation guidance; Trust Fund Accounting Guide

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

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

Reference: Unavailable Special Fund Receipt Account Transfers 2000; Appropriated Trust Non-Revolving or Special Fund Receipts Unavailable and Available 2019

Budgetary Entry
None

Proprietary Entry

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury

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

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

Reference: Appropriated Trust Non-Revolving or Special Fund Receipts Unavailable and Available 2019

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	574000	Appropriated Dedicated Collections Transferred In

U.S. Standard General Ledger
Account Transactions

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

Comment: Also post USSGL TC-A123 if authority was previously anticipated but not precluded (TC A-121). If authority was previously anticipated and precluded, post USSGL TC A162 instead.

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	Other Revenue
Credit	593000	Lessor Lease Revenue

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

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

Budgetary Entry

Debit	413200	Substitution of Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

None

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

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

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

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue

U.S. Standard General Ledger
Account Transactions

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: When receipts are originally collected, see USSGL TC-A188. While it is acceptable to debit USSGL account 439400 in this situation, it is never acceptable for the balance in USSGL account 439400 to be a debit. A debit balance in USSGL account 439412 provides new budgetary resources for prior-year adjustments.

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

Budgetary Entry

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	439412	Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

A191 To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: Authority Temporarily Precluded From Obligation 2023

Budgetary Entry

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

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry
None

A194 To record authority made available from offsetting collection balances previously precluded from obligation.

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

Reference: Authority Temporarily Precluded From Obligation 2023

Budgetary Entry

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

Proprietary Entry
None

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

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

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	134900	Interest Receivable on Uninvested Funds
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable

A196 To record the annualized level of an appropriation provided under a continuing resolution or newly enacted appropriation awaiting a warrant.

Comment: Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution. Also post reversal of USSGL TC-A102 if authority was previously anticipated.

Reference: Appropriations Provided by a Continuing Resolution 2020

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: Appropriations Provided by a Continuing Resolution 2020

Budgetary Entry
None

Proprietary Entry

Debit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer

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

Comment: This transaction is to be used by agencies under a continuing resolution or newly enacted appropriation awaiting a warrant who have received notice that they have received a Treasury Appropriation Warrant. Reverse USSGL TC A128.

Reference: Appropriations Provided by a Continuing Resolution 2020

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	310100	Unexpended Appropriations - Appropriations Received

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

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

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

Budgetary Entry

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

Proprietary Entry
None

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A201 To record revenue to non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	Other Revenue

A202 To record in the financing account an appropriation received for a positive modification adjustment transfer.

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

Budgetary Entry

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

Proprietary Entry

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

A203 To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was permanently reduced by legislative action in special or trust Treasury Appropriation Fund Symbol (TAFS).

Comment: Also post USSGL TC A134 in the related special or trust TAFS. To record the year end sweep of a General Fund Receipt Account, See USSGL TC C142 or C147.

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry
None

Proprietary Entry

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

A205 To record authority that was temporarily reduced in a previous year during closing entries and subsequently reclassified as a PYA entry in the current year.

Comment: This activity is associated with discretionary authority created by recoveries from the Adjustments for Changes in Prior-Year allocations of Budgetary Resources (432100). When the General Fund account funding SSA's Limitation on Administrative Expenses incur a recovery from the 432100 Adjustment for Prior-Year allocations, the associated authority value closes into the 433000, making it temporarily unavailable. In the current year, those temporarily unavailable funds can be reclassified from Discretionary to Mandatory and then be made available based on apportionment action approved by the Office of Management and Budget.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Budgetary Entry

Debit	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry
None

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

Budgetary Entry
None

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A207 To record unexpended appropriations (derived by non-expenditure transfer - original source of transfer in is USSGL account 310200 - Unexpended Appropriations - Transfers In) permanently reduced by legislative action in General Fund Treasury Appropriations Symbols (TAFS).

Comment: Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include recissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund balance to the miscellaneous receipt account, also post USSGL TC A209

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

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

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

Budgetary Entry
None

Proprietary Entry

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

A209 To record in a miscellaneous receipt Treasury Appropriation Fund Symbol (TAFS) an amount that was derived by non-expenditure transfer and was permanently reduced in an associated General Fund TAFS.

Comment: Also post USSGL TC A207 in the related General Fund TAFS. Also post C159. Debit USSGL account 139000 if withdrawal of funds does not occur simultaneously. To record the year end sweep of a General Fund Receipt Account, also post F124.

Budgetary Entry
None

Proprietary Entry

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

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

Comment: See USSGL TC C142.

Reference: Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2018

Budgetary Entry
None

Proprietary Entry

Debit	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
Credit	101000	Fund Balance With Treasury

A212 To record the financing sources transferred into a special or nonrevolving trust fund from a General Fund Receipt Account.

Comment: Also post USSGL TC-A123 if authority was previously anticipated. USSGL account 439400 should be recorded in situations where the custodial amounts are immediately available for investment but not obligation.

Reference: Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2018

Budgetary Entry

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

Proprietary Entry

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

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

Comment: See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: Appropriation Reduced by Offsetting Collections or Offsetting Receipts 2016

Budgetary Entry

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

Proprietary Entry
None

A214 To record a mandated non-expenditure transfer under a continuing resolution in the giving Treasury Appropriation Fund Symbol.

Comment: For the transaction recorded by the receiving entity, see USSGL TC A215.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations

Proprietary Entry

Debit	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer

A215 To record a mandated non-expenditure transfer under a continuing resolution in the receiving Treasury Appropriation Fund Symbol.

Comment: For the transaction recorded by the giving entity, see USSGL TC A214.

Budgetary Entry

Debit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer

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

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

Budgetary Entry

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

Proprietary Entry

None

A217 To record in the transferring agency the non-expenditure transfer of uncollected subsidy from program account.

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

A221 To record the reclassification of custodial collections received to a deferred revenue or liability for clearing account. These collections will be recognized as revenue at a future date.

Comment: Also post USSGL TC A212 to record the transfer from collecting entity to recipient entity. Under limited circumstances, agencies may record financing sources deposited into a deposit fund or clearing account from a custodial collecting entity. This transaction code may only be used upon approval by Treasury.

Budgetary Entry
None

Proprietary Entry

Debit	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account
Credit	232000	Other Deferred Revenue
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	241000	Liability for Clearing Accounts

A222 To record in the transferring agency the non-expenditure transfer of borrowing authority carried forward.

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

A224 To reclassify a mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the giving Treasury Appropriation Fund Symbol.

Budgetary Entry

Debit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations
Credit	417000	Transfers - Current-Year Authority

Proprietary Entry

Debit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury
Credit	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer

A225 To reclassify mandated non-expenditure transfer previously recorded under a continuing resolution (CR) once the non-expenditure transfer has been processed in the receiving Treasury Appropriation Fund Symbol.

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Credit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	310200	Unexpended Appropriations - Transfers-In

A226 To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the giving Treasury Appropriation Fund Symbol.

Comment: Reverse this transaction when the enacted level is above the proposed annualized level.

Budgetary Entry

Debit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

Debit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer

A227 To record an adjustment to a mandated transfer when the enacted level is less than the proposed annual level (based on a continuing resolution) in the receiving Treasury Appropriation Fund Symbol.

Comment: Reverse this transaction when the enacted level is above the proposed annualized level.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations

Proprietary Entry

Debit	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer

A230 To record payments received from foreign partners to United States Government controlled accounts at the Federal Reserve or Commerical Bank Accounts and to recognize a liability to fulfill Foreign Military Sales cases.

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

Budgetary Entry

Debit	413810	Appropriation to Liquidate Contract Authority - FMSTF
Credit	413610	Contract Authority To Be Liquidated by Trust Funds - FMSTF

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	232000	Other Deferred Revenue

A231 To record drawdowns of funds from United States Government controlled accounts at the Federal Reserve or Commercial Bank Accounts into the FMS Trust Fund to liquidate Contract Authority.

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

Budgetary Entry

Debit	413610	Contract Authority To Be Liquidated by Trust Funds - FMSTF
Credit	413500	Contract Authority Liquidated

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	113000	Funds Held Outside of Treasury - Budgetary

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry
None

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

Budgetary Entry

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

Proprietary Entry
None

A400 - A699 Funding - Authority Transfers

A401 To record amounts anticipated by the transferring parent Treasury Appropriation Fund Symbol (TAFS) for transfers-out, where the parent TAFS maintains invested balances.

Budgetary Entry

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	416500	Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year
Credit	416512	Allocations of Authority - Anticipated Transfers From Invested Balances - Prior Year

Proprietary Entry
None

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

Budgetary Entry

Debit	416500	Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year
Debit	416512	Allocations of Authority - Anticipated Transfers From Invested Balances - Prior Year
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry
None

A404 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

Budgetary Entry

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

Proprietary Entry

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

A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Transfer partners must use USSGL TC A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

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

Proprietary Entry

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

A414 To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts or spending authority from offsetting collections.

Comment: Transfer partners must use USSGL TC A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Transfer partner must use USSGL TC-A426. If budgetary resources were previously anticipated, credit USSGL account 416500 or 416512 and record USSGL TC A123. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

Budgetary Entry

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Debit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year
Credit	416500	Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year
Credit	416512	Allocations of Authority - Anticipated Transfers From Invested Balances - Prior Year
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A418 To record in the receiving agency the transfer-in of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Non-expenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Record a credit to USSGL accounts 416600 or 416612 and 133000 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC A430. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

Budgetary Entry

Debit	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year
Debit	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Credit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Transfer partner must use USSGL TC-A416. While it is acceptable to debit USSGL accounts 445000 and 462000 in this situation, it is never acceptable for the balance of these accounts to be a debit. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

Budgetary Entry

Debit	416500	Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year
Debit	416512	Allocations of Authority - Anticipated Transfers From Invested Balances - Prior Year
Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Credit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year

Proprietary Entry

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

A430 To record an actual non-expenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Non-expenditure Transfer Authorization.

Comment: Record a debit to USSGL accounts 416600 or 416612 and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC A420. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. USSGL account 416612 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

Budgetary Entry

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Debit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year
Credit	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A440 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

Budgetary Entry

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

Proprietary Entry

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

A442 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

Budgetary Entry

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

Proprietary Entry

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

A444 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	310200	Unexpended Appropriations - Transfers-In

A446 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

U.S. Standard General Ledger
Account Transactions

A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Reference: Accounting for SSA's Limitation on Administrative Expenses (LAE) Trust Fund 2002

Budgetary Entry

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

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	133500	Expenditure Transfers Receivable

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

Reference: Accounting for SSA's Limitation on Administrative Expenses (LAE) Trust Fund 2002

Budgetary Entry

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

Proprietary Entry

Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

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

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

Reference: Extensions of Availability Other Than Reappropriations Expired TAFS to Unexpired TAFS 2004

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A460, TC-A472, TC-A474 and TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: Extensions of Availability Other Than Reappropriations Expired TAFS to Unexpired TAFS 2004

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Nonexpenditure Transfers Between Two Expired Treasury Appropriation Fund Symbols 2013

Budgetary Entry

Debit	419600	Balance Transfers-In - Expired to Expired
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

U.S. Standard General Ledger
Account Transactions

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

Comment: See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized.

Reference: Nonexpenditure Transfers Balance Transfers Resulting From a Legislative Change of Purpose 2011

Budgetary Entry

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

Proprietary Entry
None

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

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

Reference: Nonexpenditure Transfers Between Two Expired Treasury Appropriation Fund Symbols 2013

Budgetary Entry

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

Proprietary Entry

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

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

Reference: Nonexpenditure Transfers Balance Transfers Resulting From a Legislative Change of Purpose 2011

Budgetary Entry

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

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

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

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

Reference: Nonexpenditure Transfers Balance Transfers Resulting From a Legislative Change of Purpose 2011

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Debit	419000	Transfers - Prior-Year Balances
Debit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

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

A474 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).

Comment: Trust and special funds credit USSGL account 575500 to transfer special fund receipts, trust fund receipts, or offsetting collections appropriated receipts. Transfer partner must use USSGL TC-A478.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Debit	419000	Transfers - Prior-Year Balances
Debit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Debit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

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

A475 To record in the receiving agency the transfers-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

Comment: Transfer partner must use USSGL TC-A477.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
Credit	418000	Anticipated Transfers - Prior-Year Balances

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

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

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

Reference: Nonexpenditure Transfers Balance Transfers Resulting From a Legislative Change of Purpose 2011

Budgetary Entry

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Credit	419000	Transfers - Prior-Year Balances
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

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

A477 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from a cash advance.

Comment: Transfer partner must use USSGL TC-A475.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	418000	Anticipated Transfers - Prior-Year Balances
Credit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

A478 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Non-Expenditure Transfer Authorization, where the source of the transfer is derived from special fund receipts, trust fund receipts, or offsetting collections (other than cash advance).

Comment: Trust and special funds debit USSGL account 576500 to transfer special fund receipts, trust fund receipts, or offsetting appropriated receipts. Transfer partner must use USSGL TC-A474.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A489 To record a federal fund receivable for an expenditure transfer from a trust fund where a prior year appropriation act is cited.

Comment: See USSGL TC A114 for the anticipation and USSGL TC A502 for collection of the receivable. Use USSGL account 421512, and also post USSGL TC A123 if the transfer was previously anticipated. This TC is for Corps of Engineers (COE) use only.

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year
Credit	421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year

Proprietary Entry

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

A490 To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

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

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

Budgetary Entry

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

Proprietary Entry

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

A491 To record in the transferring agency the actual non-expenditure transfer-out of unpaid undelivered obligations derived from unfilled customer orders with an advance.

Comment: This includes transfers from the general fund to a special fund. Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A493.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

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

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger
Account Transactions

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

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

Reference: USSGL implementation guidance; Non-Expenditure Transfer Scenario.

Budgetary Entry

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

Proprietary Entry

Debit	211000	Accounts Payable
Credit	101000	Fund Balance With Treasury

A493 To record in the receiving agency the actual non-expenditure transfer-in of unpaid undelivered obligations derived from unfilled customer orders with an advance.

Comment: Transfer of USSGL account 480100. Transfer partner must use USSGL TC-A491.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

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

Comment: See USSGL TC A496 for the receiving agency. Transfer of USSGL account 480200. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

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

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	141000	Advances and Prepayments

A495 To record in the transferring agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

Comment: See USSGL TC A497 for the receiving agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

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

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	141000	Advances and Prepayments

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

Comment: See USSGL TC A494 for the transferring agency. Transfer of USSGL account 480200. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

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

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	310200	Unexpended Appropriations - Transfers-In

A497 To record in the receiving agency the actual transfer of obligated balances with prepaid/advance undelivered obligations. This transfer is an offset for the unfilled customer orders with an advance.

Comment: See USSGL TC A495 for the transferring agency. Transfer of USSGL account 480200. This is not a non-expenditure transfer.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

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

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	231000	Liability for Advances and Prepayments

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

Comment: See USSGL TC A114 for the anticipation and USSGL TC A502 for collection of the receivable. Use USSGL account 421500, and also post USSGL TC A123 if the transfer was previously anticipated. Use USSGL 445000 or 462000 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

Reference: Reductions of Expenditure Transfers Receivable/Payable 2005; Cancellations of Expenditure Transfers Receivable/Payable 2007; Treasury Forfeiture Fund 2015

Budgetary Entry

Debit	422500	Expenditure Transfers From Trust Funds - Receivable
Credit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

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

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

Reference: Reductions of Expenditure Transfers Receivable/Payable 2005; Cancellations of Expenditure Transfers Receivable/Payable 2007; Treasury Forfeiture Fund 2015

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry

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

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

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

Reference: Reductions of Expenditure Transfers Receivable/Payable 2005; Treasury Forfeiture Fund 2015

Budgetary Entry

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

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	Expenditure Transfers Payable

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

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

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

Proprietary Entry

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

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

Comment: In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a federal fund account. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance. USSGL account 425512 is restricted and represents adjustments to unobligated balances start of year.

Reference: Treasury Forfeiture Fund 2015

Budgetary Entry

Debit	425500	Expenditure Transfers from Trust Funds - Collected
Debit	425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year
Credit	422500	Expenditure Transfers From Trust Funds - Receivable
Credit	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year

Proprietary Entry

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

A503 To record in the receiving agency the actual transfer-in of current-year or prior-year authority with unpaid expended authority and related accounts payable.

Comment: When appropriate use in conjunction with USSGL TCs A486, A488, A540, and A544. When appropriate use in conjunction with USSGL TCs A482, A508, A542, and A546.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	211000	Accounts Payable

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

Comment: See USSGL TC A500 for the establishment of USSGL account 215500.

Reference: Treasury Forfeiture Fund 2015

Budgetary Entry

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

Proprietary Entry

Debit	215500	Expenditure Transfers Payable
Credit	101000	Fund Balance With Treasury

A506 To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

A510 To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange transactions.

Comment: If previously anticipated record USSGL account 412000 and post USSGL TC A123. For payments received from a federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC C190.

Reference: Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

Budgetary Entry

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

Proprietary Entry

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

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

Reference: Treasury Forfeiture Fund 2015; Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A512 To record in a trust fund expenditure transfers-out to a federal fund relating to non-exchange transactions.

Comment: For payments made to a federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC B138. While it is acceptable to debit USSGL accounts 451000, 461000, & 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

Budgetary Entry

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

Proprietary Entry

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

A513 To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.

Reference: Treasury Forfeiture Fund 2015

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

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

Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC A520. If authority was previously anticipated, credit USSGL account 416000 and also post USSGL TC A123.

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

Budgetary Entry

Debit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Transfer partner must use USSGL TC A516. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. If authority was previously anticipated, debit USSGL account 416000.

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

Budgetary Entry

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	412700	Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

A521 To record a payable for amounts appropriated from a Department of Transportation specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (non-allocation) transfer of funds. While the amount is specified in the agency's appropriation or authorization act, the amount exceeds trust fund receipts deposited into the associated available trust fund receipt account.

Comment: Transfer partner must use either USSGL TC A173 (for appropriation to liquidate contract authority) or TC A516 (for an appropriation that creates new budget authority). This TC is for DOT AATF/HTF use only.

Budgetary Entry

Debit	439440	Appropriations Derived from Future Trust Fund Receipts
Credit	412700	Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Cancellation - Available Trust or Special Funds With Invested Relationships 2006

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

Budgetary Entry

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

Proprietary Entry

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

A525 To reclassify, on a monthly basis, any debit balance in USSGL account 439440 from future trust fund receipts against the credit balance in USSGL account 439400 to the extent possible for actual trust fund receipts that have been collected.

Comment: This TC is for DOT AATF/HTF use only.

Budgetary Entry

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	439440	Appropriations Derived from Future Trust Fund Receipts

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

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

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

Reference: Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

U.S. Standard General Ledger
Account Transactions

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

Comment: Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC A528. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

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

Budgetary Entry

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

Proprietary Entry

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

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

Reference: Cancellation - Available Trust or Special Funds With Invested Relationships 2006

Budgetary Entry

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

Proprietary Entry

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

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

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Non-Expenditure Transfer Authorization and is only permissible under specific circumstances. Use USSGL account 416000 if the transfer was previously anticipated, and post USSGL TC A123. USSGL account 417112 should only be used for unobligated balance transfers.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
Debit	417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year
Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

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

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

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Non-Expenditure Transfer Authorization and is only permissible under specific circumstances. While it is acceptable to debit USSGL account 445000 in this situation, it is never acceptable for the balance of this account to be a debit. USSGL account 417212 should only be used for unobligated balance transfers.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	445000	Unapportioned - Unexpired Authority
Credit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Credit	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year
Credit	449000	Anticipated Resources - Unapportioned Authority

Proprietary Entry

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

A536 To record the actual non-expenditure (non-allocation) transfer-in of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receivable - Current-Year or 417112 "Non-Allocation Transfers of Invested Balances- Receivable - Prior-Year."

Comment: Refer to USSGL TC A532 for the establishment of the receivable. USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

Reference: Trust and Special Fund Non-expenditure "Non-Allocation" Transfers of Invested Balances 2004

Budgetary Entry

Debit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
Debit	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year
Credit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
Credit	417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year

Proprietary Entry

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

A538 To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151: Non-expenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable - Current-Year or 417212 "Non-Allocation Transfers of Invested Balances - Payable - Prior-Year."

Comment: Refer to USSGL TC A534 for the establishment of the payable. USSGL account 417112 should only be used to transfer unobligated balances back to the Treasury account investing where applicable.

Reference: Trust and Special Fund Non-expenditure "Non-Allocation" Transfers of Invested Balances 2004

Budgetary Entry

Debit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Debit	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year
Credit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
Credit	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year

Proprietary Entry

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

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

Comment: Transfer of USSGL accounts 412600, 416600, 416612, 417100, and 417112 respectively. When appropriate use in conjunction with USSGL TCs A486, A488, A492, and A544.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	408300	Transfers - Current-Year Authority - Receivable - Transferred

Proprietary Entry

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

A541 To record in the transferring agency the transfer-out of budgetary resources receivable.

Comment: Illustrates transfers of USSGL accounts 422500, 425100, and 428700. This transfer is not accomplished via SF 1151; Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSG account 425100 is used to transfer reimbursable resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL 131000.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	423300	Reimbursements Earned - Receivable - Transferred
Credit	423400	Other Federal Receivables - Transferred

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

U.S. Standard General Ledger
Account Transactions

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

Comment: Transfer or USSGL accounts 412600, 416600, 416612, 417100, and 417112 respectively. When appropriate, use in conjunction with USSGL TCs A482, A492R, A508, and A546.

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

Budgetary Entry

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

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

A543 To record in the receiving agency the transfer-in of budgetary resources receivable.

Comment: Illustrates transfers of USSGL accounts 422500,425100, and 428700. This transfer is not accomplished via SF 1151: Non-Expenditure Transfer Authorization. USSGL accounts 422500 and 428700 are used to transfer direct budgetary resources receivable. USSGL account 425100 is used to transfer reimbursable budgetary resources receivable. If recording USSGL account 423200, record USSGL account 133500. If recording USSGL accounts 423300 or 423400, record USSGL account 131000.

Reference: USSGL implementation guidance; Non-Expenditure Transfer Scenario.

Budgetary Entry

Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit	423300	Reimbursements Earned - Receivable - Transferred
Debit	423400	Other Federal Receivables - Transferred
Credit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: See USSGL TC-A550 for the receiving agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

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

Proprietary Entry

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

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

Comment: See USSGL TC-A548 for the transferring agency. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module because the Fund Balance with Treasury has been prepaid or advanced.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Appropriations Provided By a Continuing Resolution 2020

Budgetary Entry
None

Proprietary Entry

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

A700 - A799 Funding - Reimbursables and Other Income

A702 To record anticipated reimbursements.

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

Budgetary Entry

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

Proprietary Entry
None

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

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

Budgetary Entry

Debit	422100	Unfilled Customer Orders Without Advance
Debit	422200	Unfilled Customer Orders With Advance
Credit	413200	Substitution of Contract Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

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

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

Reference: Economy Act Scenario 2022; Revolving Fund Scenario 2023; G-Invoicing Program Guide

Budgetary Entry

Debit	422100	Unfilled Customer Orders Without Advance
Credit	421000	Anticipated Reimbursements

Proprietary Entry
None

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

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

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

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

A709 To record anticipated adjustment to a definite prior-year appropriation in an amount equal to prior-year offsetting collections derived from a USACE trust fund. This TC is for Corps of Engineers (COE) use only.

Budgetary Entry

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income from a non-federal entity.

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

Reference: Economy Act Scenario 2022; Revolving Fund Scenario 2023; G-Invoicing Program Guide

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Economy Act Scenario 2022; Revolving Fund Scenario 2023; G-Invoicing Program Guide

Budgetary Entry

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

Proprietary Entry

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

A712 To record the refund of an advance in the performing agency for the completion of a prior-year reimbursable order.

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

Reference: Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

Budgetary Entry

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

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger
Account Transactions

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

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

Reference: Economy Act Scenario 2022; Revolving Fund Scenario 2023; G-Invoicing Program Guide

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Updates to Federal Employees' Compensation Act (Workers' Compensation) 2013

Budgetary Entry

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

Proprietary Entry

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

B100 - B299 Disbursements and Payables - Payments/Purchases

B102 To record payment of payroll.

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

Budgetary Entry

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

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Debit	690000	Non-Production Costs
Credit	101000	Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

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

Reference: SFFAS No. 5: Liabilities: Transactions Pertaining to Pensions 2000

Budgetary Entry

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

Proprietary Entry

Debit	261000	Actuarial Pension Liability
Credit	101000	Fund Balance With Treasury

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

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

Reference: Credit Reform Accounting: Credit Reform Case Studies 2017

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

Budgetary Entry

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

Proprietary Entry

Debit	217000	Subsidy Payable to the Financing Account
Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury
Credit	680000	Future Funded Expenses

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

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

Reference: Credit Reform Accounting Credit Reform Case Studies 2017

Budgetary Entry

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

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

B107 To record payment and disbursement of funds not previously accrued.

Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B234. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Debit	693000	Lessee Lease Expense
Credit	101000	Fund Balance With Treasury

B108 To record a loss in the imprest fund.

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

Budgetary Entry

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

Proprietary Entry

Debit	729000	Other Losses
Credit	101000	Fund Balance With Treasury

B109 To record payment of interest not previously accrued.

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

Reference: Credit Reform Accounting Credit Reform Case Studies 2017

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry

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

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	212000	Disbursements in Transit
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	220000	Liability for Unpaid Insurance Claims
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	293000	Lessee Lease Liability
Credit	101000	Fund Balance With Treasury

B111 To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.

Budgetary Entry

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

Proprietary Entry

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

B112 To record accrued interest paid.

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

Budgetary Entry

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

Proprietary Entry

Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Credit	101000	Fund Balance With Treasury
Credit	214900	Accrued Interest Payable on Uninvested Funds

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

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

Reference: Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

Budgetary Entry

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

Proprietary Entry

Debit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Credit	101000	Fund Balance With Treasury

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

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

Budgetary Entry

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

Proprietary Entry

Debit	155900	Foreclosed Property - Allowance
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	101000	Fund Balance With Treasury

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

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

Budgetary Entry

Debit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

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

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

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

Reference: Credit Reform Accounting Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

Budgetary Entry

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

Proprietary Entry

Debit	155100	Foreclosed Property
Credit	101000	Fund Balance With Treasury

B117 To record the amount of interest a Lessee accrues during an accrual period, per the proprietary amortization schedule. The lessee should calculate the amortization of the discount on the lease liability and recognize that amount as interest expense for the period. (SFFAS 54, Par. 43) This transaction is only for leases determined to be "Capital Leases" for budgetary accounting purposes.

Comment: This transaction is only for leases determined to be "Capital Leases" (per OMB Circular No. A-11, Appendix B) for budgetary accounting purposes. If funded by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	633000	Other Interest Expenses
Credit	214000	Accrued Interest Payable - Not Otherwise Classified

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

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

Reference: FASAB SFFAS No. 7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Capital Transfers 2013

Budgetary Entry

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

Proprietary Entry

Debit	297000	Liability for Capital Transfers
Credit	101000	Fund Balance With Treasury

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

Comment: If not anticipated, see USSGL TC B121. See USSGL TC A142 for non-expenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post TC B235 (if funded by a direct appropriation.)

Budgetary Entry

Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Credit	101000	Fund Balance With Treasury

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

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

Reference: Non-Credit Reform Borrowings with Capitalized Interest 2012; Borrowing Authority: Definite and Indefinite 2022

Budgetary Entry

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

Proprietary Entry

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

B122 To record repayments of other debt.

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

Budgetary Entry

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

Proprietary Entry

Debit	259000	Other Debt
Credit	101000	Fund Balance With Treasury

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

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

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

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

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury

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

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

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

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

Reference: Investments Not Held to Maturity 2002

Budgetary Entry
None

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury

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

Budgetary Entry
None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

B134 To record appropriations accrued this fiscal year.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A492, B402, B406, B412, B413, B416, B418, B428, B430, B436, B438, B452, D106, D107, D109, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, D102, D110, D618, and F128.

Budgetary Entry
None

Proprietary Entry

Debit	310700	Unexpended Appropriations - Used - Accrued
Credit	570000	Expended Appropriations - Used - Accrued

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

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

Reference: Non-Credit Reform Borrowings From Treasury With Capitalized Interest 2012

Budgetary Entry

Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	711200	Gains on Disposition of Borrowings

B136 To record in the liquidating account the actual capital transfer of excess cash to the General Fund of the U.S. Government.

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

Reference: Credit Reform Accounting Pre-Credit Reform (Direct Loan and Loan Guarantee Programs without Collateral) - Updated Fiscal Year 2017

Budgetary Entry

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

Proprietary Entry

Debit	297000	Liability for Capital Transfers
Credit	101000	Fund Balance With Treasury

B137 To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

Comment: Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: "Non-Credit Reform Borrowings From Treasury With Capitalized Interest 2012"

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	721200	Losses on Disposition of Borrowings
Credit	101000	Fund Balance With Treasury

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

Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for non-exchange expenditure transfers-out. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

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

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

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

Comment: If previously anticipated, see USSGL B136.

Reference: Capital Transfers 2013

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

Proprietary Entry

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

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

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

Budgetary Entry
None

Proprietary Entry

Debit	120000	Foreign Currency
Credit	119000	Other Cash

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

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry
None

Proprietary Entry

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

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

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

Budgetary Entry
None

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	120000	Foreign Currency

B143 To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	101000	Fund Balance With Treasury

B144 To record the purchase of cash equivalents.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry
None

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	120900	Uninvested Foreign Currency
Credit	531100	Interest Revenue - Investments

B145 To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the contractually required payment schedule. This lease transaction is for budgetary accounting purposes, only.

Comment: This lease transaction is for budgetary accounting purposes, only (per OMB Circular No. A-11, Appendix B.)

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry
None

B146 To record a foreign currency rate intervention.

Comment: For the Department of Treasury use only. Credit USSGL account 167000 if long-term investments are used for interventions.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	167000	Foreign Investments

U.S. Standard General Ledger
Account Transactions

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

Comment: To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse TC B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry
None

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	123000	Foreign Currency Held Outside Of Treasury - Budgetary
Credit	101000	Fund Balance With Treasury

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

Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-Fiscal Service securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury", and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

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

Proprietary Entry

Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	113000	Funds Held Outside of Treasury - Budgetary

U.S. Standard General Ledger
Account Transactions

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

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry
None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Debit	167000	Foreign Investments
Debit	167200	Premium on Foreign Investments
Credit	120900	Uninvested Foreign Currency
Credit	167100	Discount on Foreign Investments
Credit	531100	Interest Revenue - Investments

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

Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury", and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

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

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	113000	Funds Held Outside of Treasury - Budgetary
Credit	123000	Foreign Currency Held Outside Of Treasury - Budgetary

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

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

Budgetary Entry
None

Proprietary Entry

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury

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

Comment: Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury

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

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

Budgetary Entry

None

Proprietary Entry

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury
Credit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

Budgetary Entry
None

Proprietary Entry

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

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

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

Budgetary Entry
None

Proprietary Entry

Debit	165000	Preferred Stock in Federal Government Sponsored Enterprise
Debit	165200	Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	590000	Other Revenue

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

Comment: Also Post USSGL TC B234. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Budgetary Entry

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

Proprietary Entry

Debit	292200	Contingent Liabilities - Federal Government Sponsored Enterprise
Credit	101000	Fund Balance With Treasury

B210 To record the payment of remuneration.

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

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Proprietary Entry

Debit	211000	Accounts Payable
Debit	633800	Remuneration Interest
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

B234 To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B108, B109, B122, B130, B202, B413, B604, C408, and D126. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D108, F148 and F311.

Budgetary Entry
None

Proprietary Entry

Debit	310710	Unexpended Appropriations - Used - Disbursed
Credit	570010	Expended Appropriations - Disbursed

B235 To record the disbursement of appropriations that were previously accrued.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriations when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued, see TC B234. TAFS. USSGL transactions that reference this transaction: B110, B112, B115, and B120.

Budgetary Entry
None

Proprietary Entry

Debit	310710	Unexpended Appropriations - Used - Disbursed
Debit	570000	Expended Appropriations - Used - Accrued
Credit	310700	Unexpended Appropriations - Used - Accrued
Credit	570010	Expended Appropriations - Disbursed

B300 - B399 Disbursements and Payables - Commitments/Undelivered Orders/Expended Authority - Unpaid

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

Comment: To decrease the commitment, reverse this transaction. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	470000	Commitments - Programs Subject to Apportionment

Proprietary Entry

None

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

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

Budgetary Entry

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	472000	Commitments - Programs Exempt From Apportionment

Proprietary Entry

None

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

Comment: To decrease obligation in the current year, reverse this transaction. While it is acceptable to debit USSGL accounts 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

Comment: See USSGL TC-B604 for the expense. While it is acceptable to debit USSGL accounts 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	101000	Fund Balance With Treasury

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

Comment: See USSGL TC-B604 for the expense. While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

Reference: U.S. Debit Card Program 2019

Budgetary Entry

Debit	470000	Commitments - Programs Subject to Apportionment
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	112500	U.S. Debit Card Funds

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

Comment: While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	470000	Commitments - Programs Subject to Apportionment
Credit	461000	Allotments - Realized Resources
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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

Comment: While it is acceptable to debit USSGL accounts 461000 and 470000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

B400 - B599 Disbursements and Payables - Payables/Accrued Liabilities

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

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	615000	Expensed Asset
Debit	640000	Benefit Expense
Debit	690000	Non-Production Costs
Debit	693000	Lessee Lease Expense
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable

B403 To record accounts payable in a nonfiduciary deposit fund.

Reference: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry
None

Proprietary Entry

Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	211000	Accounts Payable

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

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

B405 To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.

Reference: Guide for Accounting and Reporting of Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry
None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	211000	Accounts Payable

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

Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

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

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks

B407 To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.

Reference: Guide for Accounting and Reporting of Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry
None

Proprietary Entry

Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees

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

Budgetary Entry
None

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	220000	Liability for Unpaid Insurance Claims
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	294000	Capital Lease Liability
Credit	212000	Disbursements in Transit

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

Budgetary Entry
None

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	212000	Disbursements in Transit

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

Comment: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

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

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

B413 To record accrued liabilities and expenses where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.

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

Reference: Year-End Accruals 2025

Budgetary Entry

None

Proprietary Entry

Debit	679300	Accrued Expenses
Credit	299300	Accrued Liabilities

B414 To record accrued liabilities and expenses that have been advanced or prepaid, where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.

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

Reference: Year-End Accruals 2025

Budgetary Entry

None

Proprietary Entry

Debit	679300	Accrued Expenses
Credit	141000	Advances and Prepayments

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

Comment: This activity is not related to USSGL TC-B118. Also post USSGL TC-B134. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: FASAB SFFAS No. 7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	589000	Tax Revenue Refunds - Not Otherwise Classified
Debit	589100	Tax Revenue Refunds - Individual
Debit	589200	Tax Revenue Refunds - Corporate
Debit	589300	Tax Revenue Refunds - Unemployment
Debit	589400	Tax Revenue Refunds - Excise
Debit	589500	Tax Revenue Refunds - Estate and Gift
Debit	589600	Tax Revenue Refunds - Customs
Debit	633000	Other Interest Expenses
Credit	211000	Accounts Payable
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	219000	Other Liabilities With Related Budgetary Obligations

B417 To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.

Comment: Only post this transaction for claims within a loan guarantee financing account that are incurred, but not yet disbursed. At the time of disbursement to a third-party, post USSGL TC-B110. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	218000	Loan Guarantee Liability
Credit	211000	Accounts Payable

U.S. Standard General Ledger
Account Transactions

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

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

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

Proprietary Entry

Debit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Debit	632000	Interest Expenses on Securities
Debit	633000	Other Interest Expenses
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	214900	Accrued Interest Payable on Uninvested Funds

B419 To record the amount of interest a Lessee accrues during an accrual period for a right-to-use lease, per the proprietary amortization schedule. This lease transaction is for proprietary accounting purposes, only.

Comment: This lease transaction is for proprietary accounting purposes, only. Per SFFAS 54, Par. 43, the lessee should calculate the amortization of the discount on the lease liability and recognize that amount as interest expense for the period.

Budgetary Entry
None

Proprietary Entry

Debit	633000	Other Interest Expenses
Credit	214000	Accrued Interest Payable - Not Otherwise Classified

U.S. Standard General Ledger
Account Transactions

B420 To record the liability for cost to be funded in the future.

Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry
None

Proprietary Entry

Debit	680000	Future Funded Expenses
Credit	216000	Entitlement Benefits Due and Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	222000	Unfunded Leave
Credit	229000	Other Unfunded Employment Related Liability
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	Estimated Cleanup Cost Liability

B422 To record the unfunded FECA liability and unfunded unemployment liability.

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

Budgetary Entry
None

Proprietary Entry

Debit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability

B424 To record a contingent liability.

Comment: Record USSGL account 679000 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry when realization indicates no contingent liability.

Reference: FASAB SFFAS No. 5, Accounting for Liabilities of the Federal Government, as amended by FASAB SFFAS No. 12, Recognition of Contingent Liabilities Arising from Litigation

Budgetary Entry
None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Debit	680000	Future Funded Expenses
Debit	729000	Other Losses
Credit	292000	Contingent Liabilities
Credit	292200	Contingent Liabilities - Federal Government Sponsored Enterprise

B425 To record a contingent liability related to capital transfer.

Comment: See USSGL TC A142 to record anticipated non-expenditure payments to the General Fund of the U.S. Government.

Reference: Capital Transfers 2013. Also refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities.

Budgetary Entry
None

Proprietary Entry

Debit	579200	Financing Sources To Be Transferred Out - Contingent Liability
Credit	292300	Contingent Liability for Capital Transfers

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

Comment: Reverse this entry for a decrease.

Reference: Updates to Federal Employees' Compensation Act (Workers' Compensation) 2013

Budgetary Entry
None

Proprietary Entry

Debit	760000	Changes in Actuarial Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities

B428 To record the payable to borrowers from sales of foreclosed property with recourse.

Comment: Excess of sales proceeds over cost to the federal government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC B134. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	155100	Foreclosed Property
Credit	211000	Accounts Payable

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

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference: SFFAS No. 3: Accounting for Inventory and Related Property 1999

Budgetary Entry

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

Proprietary Entry

Debit	152100	Inventory Purchased for Resale
Credit	211000	Accounts Payable

B432 To record the fair market value of intangible forfeited property and real and tangible personal property acquired through forfeiture proceedings.

Comment: To record the valuation allowance for estimated liens/claims, see E418. When recording the forfeiture of seized monetary instruments, instead use TC D554.

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	154100	Forfeited Property Held for Sale
Credit	232000	Other Deferred Revenue

B434 To record unclaimed and abandoned items/merchandise at market value when statutory and/or regulatory requirements for forfeiture have been met.

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	154100	Forfeited Property Held for Sale
Credit	232000	Other Deferred Revenue

U.S. Standard General Ledger
Account Transactions

B436 To record the funded portion of cleanup costs that was previously estimated.

Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Reference: Environmental Clean-up Costs 2001

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	299500	Estimated Cleanup Cost Liability
Debit	610000	Operating Expenses/Program Costs
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	680000	Future Funded Expenses

B437 To record a Lessee's lease asset and lease liability when the Lessee takes control over the use of an underlying asset, per SFFAS 54, Par. 40 & Par. 49.

Comment: Record the amount of the lease liability (principal) covered from current budgetary appropriations in SGL 293000 "Lessee Lease Liability." Record any amounts of the lease liability to be covered by future years' appropriations in SGL 293010 "Unfunded Lease Liability."

Budgetary Entry

None

Proprietary Entry

Debit	195000	Lessee Right-To-Use Lease Asset
Credit	293000	Lessee Lease Liability
Credit	293010	Unfunded Lessee Lease Liability

B438 To record capital lease liability.

Comment: If capital lease is with a non-federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC B134 if funded by a direct appropriation. Also post USSGL TCs G120 or G122 to track purchases.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	181000	Assets Under Capital Lease
Credit	294000	Capital Lease Liability

B440 To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

Comment: This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

Reference: Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

Budgetary Entry
None

Proprietary Entry

Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	251100	Capitalized Loan Interest Payable - Non-Credit Reform

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

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

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

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

B446 To record the IMF Annual Assessment.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Proprietary Entry

Debit	211000	Accounts Payable
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

B450 To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.

Comment: Reverse USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources

Proprietary Entry

Debit	211000	Accounts Payable
Credit	719000	Other Gains

B452 To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.

Comment: Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110). While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	729000	Other Losses
Credit	211000	Accounts Payable

B600 - B699 Disbursements and Payables - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	220500	Liability for Unearned Insurance Premiums
Credit	232000	Other Deferred Revenue

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

Comment: See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B234. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	480200	Undelivered Orders - Obligations, Prepaid/Advanced
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	690000	Non-Production Costs
Credit	141000	Advances and Prepayments

B606 To record current-year expended authority using a U.S. Debit Card.

Comment: This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement. While it is acceptable to debit USSGL account 470000 in this situation, it is never acceptable for the balance in USSGL account 470000 to be a debit.

Reference: U.S. Debit Card Program 2019

Budgetary Entry

Debit	470000	Commitments - Programs Subject to Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	112500	U.S. Debit Card Funds

B610 To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay. To record the removal of unfilled customer orders with advance from a prior year and to return advance in excess of obligations in a subsequent year.

Comment: The amount in USSGL account 422200 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring. When recording USSGL TC B610, record an obligation and outlay to return the unfilled customer order with advance.

Reference: Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

Budgetary Entry

Debit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry
None

B615 To record in the transferring agency the transfer-out of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

Comment: Non-expenditure transfers related to cash advance with offset of unpaid obligations or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry
None

B616 To record in the receiving agency the transfer-in of unfilled customer orders with advance where the advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation.

Comment: Non-expenditure transfers related to cash advance with offset of unpaid obligation or an undelivered prepaid/advanced obligation. This non-expenditure transfer is not processed through the CARS Non-Expenditure Transfer Module. For offsets of unpaid obligations, the transfer of those amounts are processed through the CARS Non-Expenditure Transfer Module.

Reference: USSGL implementation guidance; Non-Expenditure Transfers Scenario.

Budgetary Entry

Debit	422200	Unfilled Customer Orders With Advance
Credit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset

Proprietary Entry
None

C100 - C399 Collections and Receivables - Receipts

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

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

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

Budgetary Entry

Debit	422300	Uncollected Subsidy from Program Account
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry
None

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

Budgetary Entry
None

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	561000	Donated Revenue - Non-Financial Resources

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

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

Reference: Credit Reform Accounting: Credit Reform Case Studies 2017

Budgetary Entry

Debit	427100	Actual Program Fund Subsidy Collected
Credit	407000	Anticipated Collections From Federal Sources
Credit	422300	Uncollected Subsidy from Program Account

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

C106 To record the collection of reestimated subsidy in the financing account.

Comment: Also post USSGL TC-A123 if authority was previously anticipated. Also post TC-A120 to record allotment of authority not previously anticipated.

Reference: Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

Budgetary Entry

Debit	427100	Actual Program Fund Subsidy Collected
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program (TARP.)

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry

Debit	426000	Actual Collections of Governmental-Type Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Debit	427300	Interest Collected From Treasury
Debit	427600	Actual Collections From Financing Fund
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

U.S. Standard General Ledger
Account Transactions

C108 To record collections in nonfiduciary deposit funds.

Comment: This entry is for the initial and subsequent collections from non-federal sources into a nonfiduciary deposit fund. This entry should not be used for collections of interest on Treasury securities. For accrual and collection of interest on Treasury securities, see TC C418, TC E205, and TC C156.

Reference: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	113500	Funds Held Outside of Treasury - Non-Budgetary
Debit	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary
Debit	119000	Other Cash
Debit	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

C109 To record the receipt of previously anticipated collections.

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	426000	Actual Collections of Governmental-Type Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426400	Actual Collections of Rent
Debit	426500	Actual Collections From Sale of Foreclosed Property
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Debit	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services
Debit	427300	Interest Collected From Treasury
Debit	427600	Actual Collections From Financing Fund
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	134900	Interest Receivable on Uninvested Funds
Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable
Credit	139900	Allowance for Subsidy
Credit	155100	Foreclosed Property
Credit	193000	Lessor Lease Receivable
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue

Credit	550000	Insurance and Guarantee Premium Revenue
Credit	575000	Expenditure Financing Sources - Transfers-In
Credit	590000	Other Revenue
Credit	593000	Lessor Lease Revenue
Credit	599700	Financing Sources Transferred In From Custodial Statement Collections

C110 To reclassify collections to liquidate prior-year deficiency.

Comment: While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry

Debit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	426000	Actual Collections of Governmental-Type Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Credit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources

Proprietary Entry
None

C111 To record collections in clearing account Treasury Account Symbols (TAS).

Reference: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	241000	Liability for Clearing Accounts

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

Comment: See USSGL TC-B308 for application of an advance. This transaction is also applicable to credit card rebates.

Budgetary Entry

Debit	480200	Undelivered Orders - Obligations, Prepaid/Advanced
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	141000	Advances and Prepayments

C113 To record receipt of coupon payment and interest collection on non-federal securities.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Debit	167000	Foreign Investments
Credit	134200	Interest Receivable - Investments

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

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

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

Comment: For the Department of the Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets

C116 To record in the financing fund unearned fees collected for undisbursed loans.

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

Reference: Credit Reform Accounting: Credit Reform Case Studies 2017

Budgetary Entry

Debit	426100	Actual Collections of Business-Type Fees
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

C117 To record in the financing fund fees collected when loans are disbursed.

Comment: Fees are earned by loan guarantees when the third party disburses. Also post USSGL TC-A123 if authority was previously anticipated.

Reference: Credit Reform Accounting: Pre-Credit Reform (Direct Loan and Loan Guarantee Programs without Collateral) - Updated Fiscal Year 2017

Budgetary Entry

Debit	426100	Actual Collections of Business-Type Fees
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	218000	Loan Guarantee Liability

C118 To record in the financing fund fees earned when loans are disbursed.

Comment: For loan guarantees and direct loans, fees are earned when the third party disburses.

Reference: Credit Reform Accounting: Credit Reform Case Studies 2017

Budgetary Entry

None

Proprietary Entry

Debit	232000	Other Deferred Revenue
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

C119 To record the receipt of remuneration.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	579000	Other Financing Sources

C120 To record the maturity of federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C121 To record the maturity of federal securities acquired at par value by a nonfiduciary deposit fund.

Comment: See USSGL TC C156 to record the collection of interest received on the maturity.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C122 To record the maturity of federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Prior to maturity, an entry is made to complete the amortization of a premium. See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C123 for securities acquired at a premium by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities

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

Comment: See USSGL TC C156 to record the collection of interest received on the maturity.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities

U.S. Standard General Ledger
Account Transactions

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

Comment: Prior to maturity, an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, or TC C140 to record the collection of interest received on the maturity. See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service. See USSGL TC C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

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

Comment: See USSGL TC C156 to record the collection of interest received on the maturity. See USSGL TC C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

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

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	134200	Interest Receivable - Investments
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	167000	Foreign Investments

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

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments

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

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

C129 To record a Lessor's Lease Receivable and Unearned Revenue when the lessee takes control over the use of the underlying asset, per SFFAS 54, Paragraphs 50 & 64.

Reference: "SFFAS 54 Lease Guidance"; SFFAS 54 "Leases", Paragraphs 50 & 64.

Budgetary Entry
None

Proprietary Entry

Debit	193000	Lessor Lease Receivable
Credit	233000	Unearned Lessor Revenue

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

Comment: Also post USSGL TC A123 if authority was previously anticipated. This transaction is also applicable to credit card rebates.

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

Budgetary Entry

Debit	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	141000	Advances and Prepayments

U.S. Standard General Ledger
Account Transactions

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

Comment: Also post USSGL TC-A123 if authority was previously anticipated. Reverse USSGL TC-B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

C133 To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.

Comment: This transaction is recorded by federal agency that will receive the funds collected by the collecting entity. The federal agency collecting these funds should record TC C142 to establish the payable for the custodial collections on behalf of another federal agency.

Reference: Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2019

Budgetary Entry
None

Proprietary Entry

Debit	198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government
Credit	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government

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

Comment: Reverse USSGL TC B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

C135 To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.

Comment: This transaction is recorded by the federal agency collecting the funds on behalf of the recipient agency to whom those funds will be transferred.

Reference: Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2019

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue
Credit	592300	Valuation Change in Investments - Beneficial Interest in Trust

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

Comment: USSGL TC C414 records the refund receivable. Reverse USSGL TC B234 for direct appropriations. Also post USSGL TC A123 if authority was previously anticipated. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC D582 to reclassify the reduction of an expense from unfunded to funded.

Reference: For refunds receivable, see Upward and Downward Adjustments to Prior Year Obligations 2018

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

C137 To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC B234 for direct appropriations.

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	131000	Accounts Receivable
Credit	729000	Other Losses

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

Comment: See USSGL TC C414 for the accrued receivable. Reverse USSGL TC B234 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC D582 to reclassify the reduction of an expense from unfunded to funded. This transaction is also applicable to credit card rebates.

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

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

Comment: Also post USSGL TC D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC B234.

Reference: Federal Employee Health Benefits/Leave Without Pay Status 2002

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

C140 To record the collection of receivables from federal sources.

Budgetary Entry

Debit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Debit	427300	Interest Collected From Treasury
Credit	428300	Interest Receivable From Treasury
Credit	428700	Other Federal Receivables

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	134900	Interest Receivable on Uninvested Funds

C141 To record a collection of non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund Receipt Account.

Comment: Also post USSGLs TC C142 and TC C143. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Reference: General Fund Receipt Account Guidance: Custodial Statement Collections: Collection of Non-Exchange Revenue 2021

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue
Credit	592300	Valuation Change in Investments - Beneficial Interest in Trust

U.S. Standard General Ledger
Account Transactions

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

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

Reference: Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund 2018

Budgetary Entry
None

Proprietary Entry

Debit	599000	Collections for Others - Statement of Custodial Activity
Credit	298000	Custodial Liability

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

Comment: If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC D585; If a collection was not previously accrued, see USSGL TCs C141 or C147; See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132500	Taxes Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

C144 To record undeposited collections.

Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry
None

Proprietary Entry

Debit	111000	Undeposited Collections
Credit	240000	Liability for Non-Fiduciary Deposit Funds and 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.

Comment: Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: General Fund Receipt Account Guidance: Non-Custodial Statement Collections: Collection of Exchange Revenue with Related Costs 2021

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	532500	Administrative Fees Revenue
Credit	579000	Other Financing Sources
Credit	579500	Seigniorage
Credit	590000	Other Revenue

C146 To record the collection of previously accrued receivables in a General Fund Receipt Account.

Comment: Also post D585. For collection of custodial receivables in a General Fund Receipt Account, see USSGL TC C-143.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	134400	Interest Receivable on Special Drawing Rights (SDR)
Credit	134900	Interest Receivable on Uninvested Funds
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable

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

Comment: To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end. To record in a miscellaneous receipt TAFS an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC- A147

Reference: General Fund Receipt Account Guidance: Non-Custodial Statement Collections: Collection of Exchange Revenue with Related Costs 2021

Budgetary Entry
None

Proprietary Entry

Debit	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C148 To record the payback of a bridge loan.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	135000	Loans Receivable
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

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

Comment: Also post USSGL F124 and/or F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

Reference: Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721200	Losses on Disposition of Borrowings
Credit	135000	Loans Receivable

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

Comment: See USSGL TC C108.

Budgetary Entry
None

Proprietary Entry

Debit	113500	Funds Held Outside of Treasury - Non-Budgetary
Debit	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary
Debit	119000	Other Cash
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit	119500	Other Monetary Assets
Debit	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit	299000	Other Liabilities Without Related Budgetary Obligations

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

Comment: See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL F124 to close USSGL account 298500.

Reference: Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform

C152 To record loans receivable resulting from repayable advances.

Comment: This transaction is only available for use by the Department of Treasury.

Reference: Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

Budgetary Entry
None

Proprietary Entry

Debit	135000	Loans Receivable
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

Comment: Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721200	Losses on Disposition of Borrowings
Credit	138000	Loans Receivable - Troubled Assets Relief Program

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

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

Budgetary Entry

Debit	426300	Actual Collections of Loan Interest
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

C155 To record the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements.

Comment: See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	577500	Non-Budgetary Financing Sources Transferred In

C156 To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

Comment: For federal investments such as Treasury securities, interest revenue and contra revenue, should be recorded with TC C418 and TC E205. For investments in non-federal securities, interest should be accrued with TC C417.

Reference: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

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

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets

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

Comment: See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	560000	Donated Revenue - Financial Resources

C159 To record an offset for amounts of recissions transferred to a miscellaneous receipt Treasury Appropriations Symbol (TAFS) to be returned to the General Fund of the U.S. Government.

Comment: See USSGL TC-F124 for the preclosing entry recorded at year-end. To record in a miscellaneous receipt TAFS an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC-A209

Budgetary Entry

None

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

Comment: Use only for pre-Credit Reform.

Reference: Credit Reform Accounting: "Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017"

Budgetary Entry

None

Proprietary Entry

Debit	155100	Foreclosed Property
Debit	721000	Losses on Disposition of Assets - Other
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	711000	Gains on Disposition of Assets - Other

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

Comment: This transaction does not include bad debt.

Reference: Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

Budgetary Entry
None

Proprietary Entry

Debit	155100	Foreclosed Property
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable

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

Comment: Use only for post-Credit Reform.

Reference: Credit Reform Accounting: "Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017"

Budgetary Entry
None

Proprietary Entry

Debit	139900	Allowance for Subsidy
Debit	155100	Foreclosed Property
Credit	101000	Fund Balance With Treasury
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	139900	Allowance for Subsidy

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

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Credit	561000	Donated Revenue - Non-Financial Resources

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

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

Reference: FASAB SFFAS No. 3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry

Debit	153100	Seized Monetary Instruments
Credit	299000	Other Liabilities Without Related Budgetary Obligations

C169 To record cash deposited but not confirmed and cash deposits confirmed but not yet recorded to the CARS Account Statement, from cash point-of-sales in retail, commissary and/or other reimbursable activities from non-federal sources, along with the associated revenue recognition.

Comment: When the cash deposit is confirmed and recorded to the CARS Account Statement, post TC C171 to reclassify to FBwT.

Reference: See OMB Circular No. A-136 for guidance on Undeposited Collections. See SFFAS 7, Par. 36a & 36c for exchange revenue recognition guidance on cash point-of-sale reimbursable activities.

Budgetary Entry
None

Proprietary Entry

Debit	111000	Undeposited Collections
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	590000	Other Revenue

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

Comment: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

Reference: FASAB SFFAS No. 3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry

Debit	153200	Seized Cash Deposited
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	153100	Seized Monetary Instruments
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

U.S. Standard General Ledger
Account Transactions

C171 To record cash deposits from point-of-sale activities once the deposits are both confirmed and recorded in an entity's CARS Account Statement balance.

Comment: Also post TCs A120 & A123 if previously anticipated, or TC A702 if not previously anticipated. If cash deposit is not yet confirmed or not yet recorded to the CARS Account Statement, first record TC C169.

Budgetary Entry

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Debit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Credit	421000	Anticipated Reimbursements

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections

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

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

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents

C174 To record undeposited cash that was forfeited.

Comment: Reverse USSGL TC-C166.

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	111000	Undeposited Collections
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents

C176 To record cash deposited after forfeiture.

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

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections

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

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	154100	Forfeited Property Held for Sale
Credit	131000	Accounts Receivable

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

Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	135900	Allowance for Loss on Loans Receivable
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	135000	Loans Receivable

U.S. Standard General Ledger
Account Transactions

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

Comment: Also post USSGL TC-A123 if authority was previously anticipated. Record USSGL account 421000 if unfilled customer orders were previously anticipated. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Reference: Refunds of Prior-Year Advances Refunded in the Current Year From Unexpired TAFS As Obligations and Outlays 2022

Budgetary Entry

Debit	422200	Unfilled Customer Orders With Advance
Credit	421000	Anticipated Reimbursements
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

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

Comment: While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

Budgetary Entry

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit	425100	Reimbursements Earned - Receivable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	132000	Funded Employment Benefit Contributions Receivable

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

Comment: While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

Reference: Economy Act Scenario 2022; Revolving Fun Scenario 2023; G-Invoicing Program Guide

Budgetary Entry

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit	425100	Reimbursements Earned - Receivable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

U.S. Standard General Ledger
Account Transactions

C188 To record the collection of revenue into unavailable special fund receipt accounts.

Comment: See USSGL TCs A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

Reference: Appropriated Trust Non-Revolving or Special Fund Receipts Unavailable and Available 2019

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	590000	Other Revenue

C189 To record the financing sources transferred into an unavailable clearing, general, special, or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.

Comment: Under limited circumstances, agencies may record financing sources deposited into a deposit fund or clearing account from a custodial collecting entity.

Reference: USSGL implementation guidance; Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Non-exchange and Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Exchange

Budgetary Entry
None

Proprietary Entry

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

C190 To record in trust fund payments received from a federal fund relating to exchange transactions.

Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC A510 for non-exchange expenditure transfers-in. Also post USSGL TC-A123 if authority was previously anticipated.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

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

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	540000	Funded Benefit Program Revenue

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

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry

Debit	120000	Foreign Currency
Credit	560000	Donated Revenue - Financial Resources

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

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry

Debit	120000	Foreign Currency
Debit	729000	Other Losses
Credit	131000	Accounts Receivable

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

Comment: When a receivable was previously set up, credit USSGL account 1925. When no receivable was previously set up, credit USSGL account 5756 and also post USSGL TC C147; See USSGL TC E516 for previously recorded receivables.

Reference: Capital Transfers 2013

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	192500	Capital Transfers Receivable
Credit	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

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

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

U.S. Standard General Ledger
Account Transactions

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

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

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

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

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

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C205 To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government.

Comment: See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: Appropriation Reduced by Offsetting Collections or Offsetting Receipts 2016

Budgetary Entry

Debit	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
Credit	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

C400 - C599 Collections and Receivables - Receivables/Accrued Revenue

C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund Receipt Account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund Receipt Account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government 2019

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132500	Taxes Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

U.S. Standard General Ledger
Account Transactions

C403 To record a receivable for Old IMF Quota Payments.

Comment: For the Department of Treasury use only. Also post C405.

Budgetary Entry
None

Proprietary Entry

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

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

Comment: For custodial collections on behalf of the General Fund Receipt Account, post USSGL TC C402. For custodial collections for transfer to another federal agency, also post TC C420.

Reference: Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund 2018

Budgetary Entry
None

Proprietary Entry

Debit	599100	Accrued Collections for Others - Statement of Custodial Activity
Credit	298000	Custodial Liability

C405 To record offset for the amount accrued in a General Fund Receipt Account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC C404. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Reference: General Fund Receipt Account Guidance: Non-Custodial Statement Collections: Collection of Receivables from Canceled Authority 2021

Budgetary Entry
None

Proprietary Entry

Debit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

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

Budgetary Entry

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

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	101000	Fund Balance With Treasury

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

Comment: Also post USSGL TC-B234 if funded by a direct appropriation.

Reference: Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

Budgetary Entry

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

Proprietary Entry

Debit	135000	Loans Receivable
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	101000	Fund Balance With Treasury

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

Reference: Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

Budgetary Entry

None

Proprietary Entry

Debit	135000	Loans Receivable
Credit	134100	Interest Receivable - Loans

C412 To record accrued receivables for modified direct or guaranteed loans moving from the liquidating fund to the financing fund account.

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

Budgetary Entry

Debit	428500	Receivable From the Liquidating Fund
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

C413 To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.

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

Budgetary Entry

Debit	427500	Actual Collections From Liquidating Fund
Credit	407000	Anticipated Collections From Federal Sources
Credit	428500	Receivable From the Liquidating Fund

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC C136 records the collection. USSGL account 679000 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	650000	Cost of Goods Sold
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	690000	Non-Production Costs

U.S. Standard General Ledger
Account Transactions

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

Comment: For the Department of Treasury use only.

Budgetary Entry

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

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

C416 To record accrued revenue from federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.

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

Budgetary Entry

Debit	428300	Interest Receivable From Treasury
Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	590000	Other Revenue

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

Comment: This entry is only for interest receivable on non-federal securities held by a nonfiduciary deposit fund. For accruals of interest receivable on federal securities such as U.S. Treasury securities, see TC-C418.

Budgetary Entry

None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

Comment: For federal securities held by nonfiduciary deposit funds also record TC E205.

Reference: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry
None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	531100	Interest Revenue - Investments

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

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	167200	Premium on Foreign Investments
Credit	531100	Interest Revenue - Investments

C420 To record accrued revenue or other financing sources without budgetary impact.

Comment: Receivables from non-federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For receivables reported for non-federal custodial collections, also post USSGL TC C404. For federal and non-federal receivables reported in a General Fund Receipt Account, also post USSGL TC C405. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Reference: Per OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	577500	Non-Budgetary Financing Sources Transferred In
Credit	590000	Other Revenue
Credit	593000	Lessor Lease Revenue

C421 To accrue unfunded FECA revenue from a federal source by the Department of Labor.

Reference: Updates to Federal Employees' Compensation Act (Workers' Compensation) 2013

Budgetary Entry
None

Proprietary Entry

Debit	132100	Unfunded FECA Benefit Contributions Receivable
Credit	540500	Unfunded FECA Benefit Revenue

C422 To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.

Comment: These are not budgetary resources until collected.

Reference: Unavailable Special Fund Receipt Account Transfers 2000

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

C423 To record accrual of interest receivable on non-federal securities with a bond discount.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Debit	167100	Discount on Foreign Investments
Credit	531100	Interest Revenue - Investments

C424 To record establishment of current-period earnings on income received in advance.

Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry
None

Proprietary Entry

Debit	220500	Liability for Unearned Insurance Premiums
Debit	232000	Other Deferred Revenue
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	590000	Other Revenue

C425 To record accounts receivable in a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry
None

Proprietary Entry

Debit	232000	Other Deferred Revenue
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

C427 To record loans receivable to be collected from a non-federal source by another federal entity and transferred to the recipient entity as a custodial collection. Do not consider a budgetary resource until transferred from the collecting entity.

Comment: Applicable to activity for guaranteed loans only. Also post USSGL TC-C133

Budgetary Entry
None

Proprietary Entry

Debit	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account
Credit	218000	Loan Guarantee Liability

C428 To record loans, interest, and fees receivable from non-federal sources for defaulted guaranteed loans and loan guarantee activity. Do not consider as a budgetary resource until collected.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	134100	Interest Receivable - Loans
Debit	135000	Loans Receivable
Debit	137100	Administrative Fees Receivable - Loans
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

C429 To record the reversal of the accrual of the custodial receivable upon receipt of the funds from the collecting entity.

Comment: Applicable to activity for guaranteed loans. Also post reversal of USSGL TC-C133

Budgetary Entry
None

Proprietary Entry

Debit	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account
Credit	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Reference: FASAB SFFAS No. 3, Accounting for Inventory and Related Property

Budgetary Entry

Debit	425100	Reimbursements Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	152300	Inventory Held for Repair
Credit	152900	Inventory - Allowance
Credit	510000	Revenue From Goods Sold
Credit	579000	Other Financing Sources

C431 To record the issuance of a bridge loan.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

None

Proprietary Entry

Debit	135000	Loans Receivable
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

C432 To record loans other than credit reform.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	135000	Loans Receivable
Credit	101000	Fund Balance With Treasury

C433 To record loans receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

Budgetary Entry

None

Proprietary Entry

Debit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program

U.S. Standard General Ledger
Account Transactions

C434 To record interest receivable from non-federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

Budgetary Entry
None

Proprietary Entry

Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

C435 To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry

Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

Budgetary Entry
None

Proprietary Entry

Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL TC C435 for the accrual of the interest revenue associated with USSGL account 298500.

Reference: Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

Budgetary Entry
None

Proprietary Entry

Debit	750000	Distribution of Income - Dividend
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability
Credit	531000	Interest Revenue - Other

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	120000	Foreign Currency

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

Comment: Refer to USSGL TC C435 for the initial accrual and USSGL TC C149 for the collection of the accrual.

Reference: Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

Budgetary Entry
None

Proprietary Entry

Debit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Credit	134100	Interest Receivable - Loans

C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

Budgetary Entry
None

Proprietary Entry

Debit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

C450 To record the accrual of daily inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

Budgetary Entry
None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	531100	Interest Revenue - Investments

C452 To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

Comment: Also post USSGL TC B143. Also post USSGL TC A123 if authority was previously anticipated.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

C453 To record receipt of accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

Comment: Also post USSGL TCs A191 and B143. If budgetary resources were previously anticipated, credit USSGL account 407000.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable
Credit	445000	Unapportioned - Unexpired Authority
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

C454 To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

Comment: Also post USSGL TC B143.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

C455 To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

Budgetary Entry
None

Proprietary Entry

Debit	531100	Interest Revenue - Investments
Credit	134200	Interest Receivable - Investments

C456 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

Comment: Also post reversal of USSGL TC-B143. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

C457 To record receipt of accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

Comment: Also post reversal of USSGL TCs A193 and B143. If budgetary resources were previously anticipated, debit USSGL account 407000, and post USSGL TC A123. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	407000	Anticipated Collections From Federal Sources
Debit	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable
Debit	445000	Unapportioned - Unexpired Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

C458 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

Comment: Also post reversal of USSGL TC B143. While it is acceptable to debit USSGL accounts 439400 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

C460 To record a Lessor's recognition of earned revenue from the measurement of the lease receivable for the reporting period, per SFFAS 60, Par. 26.

Reference: "SFFAS 54 Lease Guidance 2024"; SFFAS 60 "Omnibus Amendments: "Leases-Related Topics", Paragraph 26.

Budgetary Entry
None

Proprietary Entry

Debit	233000	Unearned Lessor Revenue
Credit	593300	Amortization of Unearned Lessor Revenue

C600 - C799 Collections and Receivables - Asset Sale and Disposition (Gains and Losses)

C600 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments
Credit	167200	Premium on Foreign Investments

C601 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Debit	167100	Discount on Foreign Investments
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments

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.

Comment: Prior to making an entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL 407000 and special and trust funds credit USSGL 412000. Also post USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C603 or TC C619 for sale of securities purchased at a premium and sold at a gain or loss by a nonfiduciary deposit fund.

Reference: Investments Not Held to Maturity 2002

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

U.S. Standard General Ledger
Account Transactions

C603 To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	531100	Interest Revenue - Investments

C604 To record the sale of federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.

Comment: Prior to the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109, and TC C140 to record the collection of interest received on the sale. See USSGL TC C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. While it is acceptable to debit USSGL accounts 439400, 439700, 451000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: Investments Not Held to Maturity 2002

Budgetary Entry

Debit	407000	Anticipated Collections From Federal Sources
Debit	412000	Anticipated Indefinite Appropriations
Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities

C605 To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Debit	531100	Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531800	Contra Revenue for Interest Revenue - Investments

C606 To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated in USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

Reference: Investments Not Held to Maturity 2002

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

C607 To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	531100	Interest Revenue - Investments

C608 To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400 if budgetary resources were previously anticipated in USSGL account 412000. Revolving funds use USSGL account 427300 if budgetary resources were previously anticipated in USSGL account 407000. Reverse USSGL TC A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC A195, TC C109 or TC C140 to record the collection of interest received on the sale. See USSGL TC C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC C611 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

Reference: Investments Not Held to Maturity 2002

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

C609 To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

Comment: Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

Debit	721000	Losses on Disposition of Assets - Other
Credit	165000	Preferred Stock in Federal Government Sponsored Enterprise
Credit	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Credit	165200	Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	211200	Accounts Payable for Federal Government Sponsored Enterprise

C610 To record the sale or disposition of personal property collected for replacement property.

Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.

Reference: See 41 CFR Chapter 101, "Federal Property Management Regulations" and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9. Also see "Disposition of Personal Property 1998"; "General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Proceeds from Disposition of Personal Property 2021"

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	131000	Accounts Receivable
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	189000	Other General Property, Plant, and Equipment
Credit	711000	Gains on Disposition of Assets - Other

C611 To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.

Comment: Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Debit	531100	Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531800	Contra Revenue for Interest Revenue - Investments

C612 To record the loss (or gain) from sale of foreclosed property without recourse.

Comment: Applicable to guaranteed loans. Credit USSGL account 139900 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC A123 if authority was previously anticipated.

Reference: Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

Budgetary Entry

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	139900	Allowance for Subsidy
Credit	155100	Foreclosed Property

C613 To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.

Reference: FASAB TR No. 14 "Accounting for the Disposal of General Property, Plant and Equipment", SFFAS No. 44, "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use", and SFFAS No. 54, "Leases" Par. 53.

Budgetary Entry
None

Proprietary Entry

Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Debit	729000	Other Losses
Debit	729200	Other Losses From Impairment of Assets
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	719000	Other Gains

C614 To record the gain on property sold with recourse.

Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A123 if authority was previously anticipated.

Reference: Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

Budgetary Entry

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155100	Foreclosed Property
Credit	211000	Accounts Payable

C615 To record the disposition of general property, plant and equipment that was permanently removed.

Reference: FASAB Technical Release 14: Implementation Guidance on the Accounting for the Disposal of General Property, Plant, & Equipment

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Credit	711000	Gains on Disposition of Assets - Other

C616 To record the loss on loan receivable from the borrower on a sale with recourse.

Comment: Also post USSGL TC A123 if authority was previously anticipated.

Reference: Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

Budgetary Entry

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	135000	Loans Receivable
Credit	155100	Foreclosed Property

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.

Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A123 if authority was previously anticipated. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	721100	Losses on Disposition of Investments
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	711100	Gains on Disposition of Investments

C619 To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	531100	Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	531800	Contra Revenue for Interest Revenue - Investments

C621 To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.

Comment: Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	531100	Interest Revenue - Investments

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.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized. Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	169000	Other Non-Federal Investments
Credit	711100	Gains on Disposition of Investments

U.S. Standard General Ledger
Account Transactions

C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	169000	Other Non-Federal Investments
Credit	531100	Interest Revenue - Investments
Credit	711100	Gains on Disposition of Investments

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

Comment: Also post USSGL TC A123 if authority was previously anticipated. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: Disposition of Personal Property 1998

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	711000	Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.

Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale. Also post USSGL TC A123 if authority was previously anticipated.

Reference: Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

Budgetary Entry

Debit	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	155100	Foreclosed Property
Credit	711000	Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials authorized to be sold. The sale may result in a gain or a loss.

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	157200	Stockpile Materials Held for Sale
Credit	590000	Other Revenue
Credit	711000	Gains on Disposition of Assets - Other

C636 To record the collection of sale proceeds from forfeited personal property sold.

Comment: Reverse USSGL TC-B432. Also post USSGL TC-A123 if authority was previously anticipated.

Reference: For seized assets, see FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	565000	Forfeiture Revenue - Forfeitures of Property

C638 To record the sale of forfeited property.

Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", as amended by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting"

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	154100	Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.

Comment: For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A123 if authority was previously anticipated.

Reference: FASAB SFFAS No. 3, Accounting for Inventory and Related Property

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold

C642 To record a loss on the sale of commodities.

Comment: For cost of goods sold, if there is no loss involved, see USSGL TC-E408.

Budgetary Entry
None

Proprietary Entry

Debit	156900	Commodities - Allowance
Debit	650000	Cost of Goods Sold
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs

C644 To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: Any difference between the asset's respective carrying amount and sale price should be recognized as a loss/gain on disposition. For cost of goods sold, see USSGL TC E408.

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

C646 To record the sale or disposition of assets other than personal properties and investments.

Comment: If a receivable had been previously established, see USSGL TC-C647. Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

C647 To record the liquidation of receivables from other federal entity for the sale or disposition of assets other personal properties and investments.

Comment: See USSGL TC C648 for the establishment of the receivable.

Budgetary Entry

Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	428700	Other Federal Receivables

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

U.S. Standard General Ledger
Account Transactions

C648 To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For the liquidation of the receivable, see USSGL TC C647. Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment
Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

C650 To record accounts receivable and accrue revenue from another federal entity that was previously anticipated.

Comment: Also post USSGL TC A123 if authority was previously anticipated. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference: Transfer of Spending Authority from Offsetting Collection with Obligations 2004

Budgetary Entry

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

C702 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.

Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	711100	Gains on Disposition of Investments

C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.

Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	407000	Anticipated Collections From Federal Sources
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.

Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A123 if authority was previously anticipated.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	711100	Gains on Disposition of Investments

U.S. Standard General Ledger
Account Transactions

C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.

Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 451000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	407000	Anticipated Collections From Federal Sources
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Debit	721100	Losses on Disposition of Investments
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C731 To record a lessee's full or partial lease termination by reducing the carrying values of the right-to-use lease asset/lease liability and recognizing a respective gain/loss for any differences.

Comment: If the lease termination is a result of the lessee purchasing the underlying asset from the lessor, the lease asset should instead be reclassified to the appropriate PP&E SGL.

Reference: Please refer to definition/scope of lease terminations and the appropriate accounting guidance within SFFAS 54, Pars. 80-83.

Budgetary Entry

None

Proprietary Entry

Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	293000	Lessee Lease Liability
Debit	293010	Unfunded Lessee Lease Liability
Debit	721000	Losses on Disposition of Assets - Other
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	711000	Gains on Disposition of Assets - Other

C732 To record a lessee's lease modification, when an amendment resulting in the modification is NOT reported as a separate lease, by remeasuring the lease liability and adjusting the lease asset. If the change reduces the carrying value of the lease asset to zero, any remaining amount should be reported as a gain.

Comment: If the amendment resulting in the modification is required to be reported as a separate lease, do not record this entry; See SFFAS 54, Par. 84.

Reference: Please refer to definition/scope of lease modifications and the appropriate accounting guidance within SFFAS 54, Par. 80 & Pars. 84-86.

Budgetary Entry
None

Proprietary Entry

Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	293000	Lessee Lease Liability
Debit	293010	Unfunded Lessee Lease Liability
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	719000	Other Gains

C733 To record a lessor's full or partial lease termination by reducing the carrying values of the lease receivable and unearned revenue, and recognizing a respective gain/loss for any differences.

Comment: If the lease termination is a result of the lessee purchasing the underlying asset from the lessor, the carrying value of the underlying asset should also be derecognized and included in the calculation of any gain/loss.

Reference: Please refer to definition/scope of lease terminations and the appropriate accounting guidance within SFFAS 54, Pars. 80-83.

Budgetary Entry
None

Proprietary Entry

Debit	193900	Allowance for Loss on Lease Receivable
Debit	233000	Unearned Lessor Revenue
Debit	721000	Losses on Disposition of Assets - Other
Credit	193000	Lessor Lease Receivable
Credit	593900	Contra Revenue for Lessor Lease Revenue
Credit	711000	Gains on Disposition of Assets - Other

U.S. Standard General Ledger
Account Transactions

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL 425200 equal to the gain and also a budgetary entry in USSGL 497200 equal to the par value. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry

Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

U.S. Standard General Ledger
Account Transactions

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities

U.S. Standard General Ledger
Account Transactions

C780 To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.

Comment: While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Budgetary Entry

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	437000	Offset to Appropriation Realized for Redemption of Treasury Securities

Proprietary Entry

Debit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	101000	Fund Balance With Treasury

C784 To record the monthly redemption, investment, and interest with the Bureau of the Fiscal Service.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	531100	Interest Revenue - Investments

D100 - D299 Adjustments/Write-offs/Reclassification - Upward and Downward Adjustments

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

Comment: Prior-year adjustments are used only in year 2 and later. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TC's D306, D308, D310, and D312.

Reference: Prior-Period and Prior-Year Adjustments 2022

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development

Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

D103 To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.

Comment: USSGL transactions that reference this transaction: D102, D110, D120, D134, D618. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry
None

D104 To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations where the authority is unexpired.

Comment: While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry
None

D105 To record the reinstatement of a prior-year unpaid undelivered order where a collection of a refund (i.e., prepayment) results in a downward adjustment of a prior-year paid obligation.

Comment: USSGL TC C130 must be recorded prior to recording this TC. USSGL account 480110 is applicable to only budget object class 41.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	465000	Allotments - Expired Authority
Credit	480110	Reinstated Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period and Prior-Year Adjustments 2022

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	650000	Cost of Goods Sold
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable

Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

U.S. Standard General Ledger
Account Transactions

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. If funds are exempt from apportionment, debit USSGL account 462000. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period and Prior-Year Adjustments 2022

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	650000	Cost of Goods Sold
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans

Credit	214200	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

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).

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC A123 if authority was previously anticipated. Reverse USSGL TC B234 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	Non-Production Costs

D109 To record the reinstatement of a prior-year unpaid delivered order where a collection of a refund results in a downward adjustment of a prior-year paid obligation.

Comment: USSGL TC C132 must be recorded prior to recording this TC. If funded by a direct appropriation, also post USSGL TC-B134. USSGL account 490110 is applicable to only budget object class 41.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	465000	Allotments - Expired Authority
Credit	490110	Reinstated Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC-A123 if authority was previously anticipated. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations

Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	Non-Production Costs

D111 To record the reinstatement of a prior-year unpaid order where a collection of a refund results in a downward adjustment of a prior-year paid obligation where previously anticipated.

Budgetary Entry

Debit	479010	Anticipated Reinstated Orders - Obligations, Unpaid
Credit	480110	Reinstated Undelivered Orders - Obligations, Unpaid
Credit	490110	Reinstated Delivered Orders - Obligations, Unpaid

Proprietary Entry
None

D112 To record a reclassification of unfunded liability to funded liability in the financing account.

Comment: Also post USSGL TC-D113. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Reference: General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Downward Re-Estimate of Subsidy Expense 2021

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	219000	Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.

Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.

Reference: Credit Reform Accounting: Direct Loans Case Studies - Updated Fiscal Year 2017

Budgetary Entry
None

Proprietary Entry

Debit	680000	Future Funded Expenses
Credit	619900	Adjustment to Subsidy Expense

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. See USSGL TC B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: Upward and Downward Adjustments to Prior Year Obligations 2018

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

D120 To record a downward adjustment to unpaid prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 465000 if the authority has expired. If an amount was originally obligated against indefinite borrowing authority, then post TC D-138. Also post USSGL TC-A123 if authority was previously anticipated. Also post USSGL TC D-103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account.

Reference: Upward and Downward Adjustments to Prior Year Obligations 2018

Budgetary Entry

Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry
None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 465000 if the authority has expired. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: Upward and Downward Adjustments to Prior Year Obligations 2018

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	101000	Fund Balance With Treasury

D126 To record an upward adjustment to prior-year paid delivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC B234. Record USSGL account 465000 if the authority has expired. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: Upward and Downward Adjustments to Prior Year Obligations 2018

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger
Account Transactions

D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.

Reference: Upward and Downward Adjustments to Prior Year Obligations 2018

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	679000	Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.

Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.

Reference: Upward and Downward Adjustments to Prior Year Obligations 2018

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	141000	Advances and Prepayments

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A123 if recoveries were previously anticipated. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: Upward and Downward Adjustments to Prior Year Obligations 2018

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks

Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: Contract Authority 2021

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	413400	Indefinite Contract Authority Withdrawn

Proprietary Entry
None

D137 To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	413415	Adjustment for Definite Contract Authority - Prior-Year

Proprietary Entry
None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC D120.

Reference: Borrowing Authority: Definite and Indefinite 2022

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	414400	Borrowing Authority Withdrawn

Proprietary Entry
None

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only) 2005

Budgetary Entry

Debit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account
Debit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	Expenditure Transfers Payable

D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

Comment: Also post USSGL TC-F123 for the cancellation of authority.

Reference: Cancellations of Expenditure Transfers Receivable/Payable 2007

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	215500	Expenditure Transfers Payable
Credit	576000	Expenditure Financing Sources - Transfers-Out

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only) 2005

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account
Credit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account

Proprietary Entry

Debit	215500	Expenditure Transfers Payable
Credit	576000	Expenditure Financing Sources - Transfers-Out

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 422500 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS.)

Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only) 2005

Budgetary Entry

Debit	422500	Expenditure Transfers From Trust Funds - Receivable
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account

Proprietary Entry

Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

Budgetary Entry

Debit	435000	Canceled Authority
Credit	420800	Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

Debit	296000	Accounts Payable From Canceled Appropriations
Credit	680000	Future Funded Expenses

D146 To record an accrual of downward reestimate for loan subsidies in the program fund.

Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: Credit Reform Accounting: Credit Reform Case Studies 2017

Budgetary Entry
None

Proprietary Entry

Debit	579100	Adjustment to Financing Sources - Credit Reform
Credit	680000	Future Funded Expenses

U.S. Standard General Ledger
Account Transactions

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Downward Re-Estimate of Subsidy Expense 2021

Budgetary Entry
None

Proprietary Entry

Debit	139900	Allowance for Subsidy
Debit	218000	Loan Guarantee Liability
Credit	579100	Adjustment to Financing Sources - Credit Reform

D148 To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.

Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: Credit Reform Accounting: Credit Reform Case Studies 2017; General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Downward Re-Estimate of Subsidy Expense 2021

Budgetary Entry
None

Proprietary Entry

Debit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government

D149 To record negative subsidy disbursement in the financing fund.

Comment: Also post USSGL TC-D150 for the program account and TC-E509 for the financing account to record the transfer to the General Fund Receipt Account.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	139900	Allowance for Subsidy
Credit	579100	Adjustment to Financing Sources - Credit Reform

D150 To adjust program fund for negative subsidy disbursement from the financing fund.

Comment: See USSGL TC D149. Transactions USSGL TC D149 and TC D150 should be done simultaneously in both the credit reform program and financing fund.

Budgetary Entry
None

Proprietary Entry

Debit	579100	Adjustment to Financing Sources - Credit Reform
Credit	619900	Adjustment to Subsidy Expense

D300 - D399 Adjustments/Write-offs/Reclassification - Prior-Period Adjustments

D302 To record appropriations used for a prior period that was a result of a change in accounting principle.

Comment: Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: Prior-Period and Prior-Year Adjustments 2022

Budgetary Entry
None

Proprietary Entry

Debit	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.

Comment: Special and trust funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: Prior-Period and Prior-Year Adjustments 2022

Budgetary Entry
None

Proprietary Entry

Debit	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Credit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

D306 To record a prior-period adjustment that reduces the value of a prior-year asset.

Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

Reference: Prior-Period and Prior-Year Adjustments 2022

Budgetary Entry
None

Proprietary Entry

Debit	131900	Allowance for Loss on Accounts Receivable
Debit	132900	Allowance for Loss on Taxes Receivable
Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Debit	135900	Allowance for Loss on Loans Receivable
Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Debit	137900	Allowance for Loss on Criminal Restitution Receivable
Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	155900	Foreclosed Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	171900	Accumulated Depreciation on Improvements to Land

U.S. Standard General Ledger
Account Transactions

Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Credit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections
Credit	112000	Imprest Funds
Credit	113000	Funds Held Outside of Treasury - Budgetary
Credit	119000	Other Cash
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	119500	Other Monetary Assets
Credit	120000	Foreign Currency
Credit	123000	Foreign Currency Held Outside Of Treasury - Budgetary
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	132500	Taxes Receivable
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	133500	Expenditure Transfers Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	141000	Advances and Prepayments
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	151400	Operating Materials and Supplies Held for Repair
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable

U.S. Standard General Ledger
Account Transactions

Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	153100	Seized Monetary Instruments
Credit	153200	Seized Cash Deposited
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use
Credit	155100	Foreclosed Property
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	169000	Other Non-Federal Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	192300	Contingent Receivable for Capital Transfers
Credit	192500	Capital Transfers Receivable
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	199000	Other Assets

D308 To record a prior-period adjustment that reduces the value of a liability.

Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.

Reference: Prior-Period and Prior-Year Adjustments 2022

Budgetary Entry
None

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	212000	Disbursements in Transit
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Loans
Debit	214200	Accrued Interest Payable - Debt
Debit	214900	Accrued Interest Payable on Uninvested Funds
Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	215500	Expenditure Transfers Payable
Debit	216000	Entitlement Benefits Due and Payable
Debit	217000	Subsidy Payable to the Financing Account
Debit	218000	Loan Guarantee Liability
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Debit	220000	Liability for Unpaid Insurance Claims
Debit	220500	Liability for Unearned Insurance Premiums
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Debit	222000	Unfunded Leave
Debit	222500	Unfunded FECA Liability
Debit	229000	Other Unfunded Employment Related Liability
Debit	231000	Liability for Advances and Prepayments
Debit	232000	Other Deferred Revenue
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

U.S. Standard General Ledger
Account Transactions

Debit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	254000	Participation and Payment Certificates
Debit	259000	Other Debt
Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	265000	Actuarial FECA Liability
Debit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit	267000	Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs
Debit	269000	Other Actuarial Liabilities
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Debit	292000	Contingent Liabilities
Debit	293000	Lessee Lease Liability
Debit	293010	Unfunded Lessee Lease Liability
Debit	294000	Capital Lease Liability
Debit	296000	Accounts Payable From Canceled Appropriations
Debit	297000	Liability for Capital Transfers
Debit	298000	Custodial Liability
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Debit	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government
Debit	299500	Estimated Cleanup Cost Liability
Credit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year

D310 To record a prior-period adjustment that increases the value of a prior-year asset.

Comment: If the upward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

Reference: Prior-Period and Prior-Year Adjustments 2022

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	111000	Undeposited Collections
Debit	112000	Imprest Funds
Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	119000	Other Cash
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit	119500	Other Monetary Assets
Debit	120000	Foreign Currency
Debit	123000	Foreign Currency Held Outside Of Treasury - Budgetary
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	133000	Receivable for Transfers of Currently Invested Balances
Debit	133500	Expenditure Transfers Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	141000	Advances and Prepayments
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	151600	Operating Materials and Supplies in Development

Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	153200	Seized Cash Deposited
Debit	154100	Forfeited Property Held for Sale
Debit	154200	Forfeited Property Held for Donation or Use
Debit	155100	Foreclosed Property
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	169000	Other Non-Federal Investments
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	192300	Contingent Receivable for Capital Transfers
Debit	192500	Capital Transfers Receivable
Debit	195000	Lessee Right-To-Use Lease Asset
Debit	199000	Other Assets
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified

U.S. Standard General Ledger
Account Transactions

Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	137900	Allowance for Loss on Criminal Restitution Receivable
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	171900	Accumulated Depreciation on Improvements to Land
Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit	195900	Accumulated Amortization on Lessee Lease Assets
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year

U.S. Standard General Ledger
Account Transactions

D312 To record a prior-period adjustment that increases the value of a prior-year liability.

Comment: If the upward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

Reference: Prior-Period and Prior-Year Adjustments 2022

Budgetary Entry
None

Proprietary Entry

Debit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Credit	211000	Accounts Payable
Credit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Credit	212000	Disbursements in Transit
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	214900	Accrued Interest Payable on Uninvested Funds
Credit	215000	Payable for Transfers of Currently Invested Balances
Credit	215500	Expenditure Transfers Payable
Credit	216000	Entitlement Benefits Due and Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	218000	Loan Guarantee Liability
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	220500	Liability for Unearned Insurance Premiums
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability

Credit	231000	Liability for Advances and Prepayments
Credit	232000	Other Deferred Revenue
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	252000	Principal Payable to the Federal Financing Bank
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	254000	Participation and Payment Certificates
Credit	259000	Other Debt
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	293000	Lessee Lease Liability
Credit	293010	Unfunded Lessee Lease Liability
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	298000	Custodial Liability
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government
Credit	299500	Estimated Cleanup Cost Liability

D400 - D499 Adjustments/Write-offs/Reclassification - Write-offs

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-federal sources when realization is not probable (less likely than not).

Comment: Reverse this transaction when collected. For reduction in exchange revenue due to credit losses, see TC D404 instead. For cash point-of-sale/retail transactions in which no receivable is recorded, credit USSGL account 299000.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," Paragraph 41; FASB "Revenue from Contracts with Customers" 606-10-55-23.

Budgetary Entry
None

Proprietary Entry

Debit	510900	Contra Revenue for Goods Sold
Debit	520900	Contra Revenue for Services Provided
Debit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents
Debit	565900	Contra Forfeiture Revenue - Forfeitures of Property
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Debit	593900	Contra Revenue for Lessor Lease Revenue
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	193900	Allowance for Loss on Lease Receivable
Credit	299000	Other Liabilities Without Related Budgetary Obligations

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Comment: This transaction should be used when a realization of revenue is not probable due to credit losses. For losses other than credit losses, see TC D402.

Reference: FASAB SFFAS No. 7, paragraph 40.

Budgetary Entry
None

Proprietary Entry

Debit	672000	Bad Debt Expense
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	137900	Allowance for Loss on Criminal Restitution Receivable

D405 To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses.

Comment: This TC illustrates an estimated allowance for bad debts relating to accounts receivable from non-federal entities.

Reference: FASAB SFFAS No. 7, paragraph 239.

Budgetary Entry
None

Proprietary Entry

Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	131900	Allowance for Loss on Accounts Receivable

D406 To record the write-off of penalties and fines receivable.

Budgetary Entry
None

Proprietary Entry

Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137900	Allowance for Loss on Criminal Restitution Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137400	Criminal Restitution Receivable

D407 To record the write-off of administrative fees receivable.

Budgetary Entry
None

Proprietary Entry

Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes

D408 To record the write-off of accounts receivable.

Budgetary Entry
None

Proprietary Entry

Debit	131900	Allowance for Loss on Accounts Receivable
Credit	131000	Accounts Receivable

D410 To record the write-off of taxes receivable.

Reference: USSGL Changes Related to Miscellaneous Receipts/Taxes Receivable and Entitlement Benefits Payable 2000

Budgetary Entry
None

Proprietary Entry

Debit	132900	Allowance for Loss on Taxes Receivable
Credit	132500	Taxes Receivable

D412 To record the write-off of loans receivable for loans made before fiscal 1992.

Budgetary Entry
None

Proprietary Entry

Debit	135900	Allowance for Loss on Loans Receivable
Credit	135000	Loans Receivable

D413 To write-off loans receivable related to Troubled Assets Relief Program.

Budgetary Entry
None

Proprietary Entry

Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	138000	Loans Receivable - Troubled Assets Relief Program

D414 To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry
None

Proprietary Entry

Debit	139900	Allowance for Subsidy
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable

D415 To record the write-off of interest receivable related to Troubled Asset Relief Program.

Budgetary Entry
None

Proprietary Entry

Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the write-off of interest receivable.

Budgetary Entry
None

Proprietary Entry

Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes

D418 To record the write-off of assets other than investments.

Comment: The asset's respective carrying amount should be recognized as a loss on disposition.

Budgetary Entry
None

Proprietary Entry

Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	189000	Other General Property, Plant, and Equipment

D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund Receipt Account.

Comment: Reverse USSGL TC C405 to adjust USSGL account 298500, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity." This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.

Reference: FASAB SFFAS No. 7, paragraph 40.

Budgetary Entry
None

Proprietary Entry

Debit	672000	Bad Debt Expense
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund Receipt Account.

Comment: This activity is reported on the Statement of Custodial Activity or on the custodial footnotes.

Reference: For more information on exchange revenue with virtually no costs, see SFFAS No. 7.

Budgetary Entry
None

Proprietary Entry

Debit	298000	Custodial Liability
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity

D424 To record in a General Fund Receipt Account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.

Reference: For more information on exchange revenue with virtually no cost, see SFFAS No. 7, paragraphs 45, 140, and 146. For more information on uncollectible nonexchange revenue, see SFFAS No. 7, paragraph 56.

Budgetary Entry
None

Proprietary Entry

Debit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

D426 To record an adjustment to loans receivable based on acquired collateral property.

Budgetary Entry
None

Proprietary Entry

Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	155100	Foreclosed Property
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155900	Foreclosed Property - Allowance
Credit	291000	Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry
None

Proprietary Entry

Debit	152900	Inventory - Allowance
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry
None

Proprietary Entry

Debit	154900	Forfeited Property - Allowance
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use

D432 To record an adjustment for actual loss of commodities that was disposed but not sold.

Comment: For the actual loss on commodities from sales, see USSGL TC C642.

Budgetary Entry
None

Proprietary Entry

Debit	156900	Commodities - Allowance
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

Reference: Environmental Clean-up Costs 2001

Budgetary Entry
None

Proprietary Entry

Debit	299500	Estimated Cleanup Cost Liability
Credit	174900	Accumulated Depreciation on Other Structures and Facilities

D436 To record a refund of offsetting collections, other than advances, or special or trust funds that were collected in a prior year.

Comment: See USSGL TC A712 for refunds of advances. See USSGL TC D438 for refunds of trust or special fund receipts that were collected in the current year. See USSGL TC-D437 for refunds of offsetting collections, other than advances, collected in the current year. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	510900	Contra Revenue for Goods Sold
Debit	520900	Contra Revenue for Services Provided
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	590900	Contra Revenue for Other Revenue
Credit	101000	Fund Balance With Treasury

D437 To record a refund of offsetting collections, other than advances, that were collected in the current year.

Comment: See USSGL TC A712 for refunds of advances. See USSGL TC D438 for refunds of trust or special fund receipts that were collected in the current year. See USSGL TC-D436 for refunds of offsetting collections, other than advances, collected in a prior year. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in this account to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	426000	Actual Collections of Governmental-Type Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426200	Actual Collections of Loan Principal
Credit	426300	Actual Collections of Loan Interest
Credit	426400	Actual Collections of Rent
Credit	426500	Actual Collections From Sale of Foreclosed Property
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Credit	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services
Credit	427300	Interest Collected From Treasury
Credit	427600	Actual Collections From Financing Fund
Credit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134900	Interest Receivable on Uninvested Funds
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	137400	Criminal Restitution Receivable
Debit	139900	Allowance for Subsidy
Debit	155100	Foreclosed Property
Debit	193000	Lessor Lease Receivable
Debit	510000	Revenue From Goods Sold
Debit	520000	Revenue From Services Provided
Debit	531000	Interest Revenue - Other
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	576000	Expenditure Financing Sources - Transfers-Out
Debit	590000	Other Revenue
Debit	593000	Lessor Lease Revenue

Debit	599700	Financing Sources Transferred In From Custodial Statement Collections
Credit	101000	Fund Balance With Treasury

D438 To record a refund of trust or special fund receipts that was received in a current year.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances, or special or trust fund receipts that were collected in a prior-year. Also post reversal of USSGL TC-A123 if authority was previously anticipated. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	412000	Anticipated Indefinite Appropriations
Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Proprietary Entry

Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	101000	Fund Balance With Treasury

D440 To record a nonexchange gain by an entity that owes a debt that was canceled, written off, or has non repayment terms.

Reference: SFFAS No. 7, Paragraph 313. Interpretation 11: Debt Cancellation

Budgetary Entry

None

Proprietary Entry

Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	719000	Other Gains

D442 To record a nonexchange loss by an entity that is owed a debt that was canceled, written off, or has non repayment terms.

Reference: SFFAS No. 7, Paragraph 313. Interpretation 11: Debt Cancellation

Budgetary Entry
None

Proprietary Entry

Debit	729000	Other Losses
Credit	135000	Loans Receivable

D500 - D799 Adjustments/Write-offs/Reclassification - Reclassification/Revaluation

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

Comment: Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual, Volume 1, Part 4A, Chapter 4000, "Requirements For Scheduling Payments Disbursed By The Bureau of the Fiscal Service." While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Reference: "Imprest Fund 2019"; "U.S. Debit Card Program 2019"

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	470000	Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit	112000	Imprest Funds
Debit	112500	U.S. Debit Card Funds
Credit	101000	Fund Balance With Treasury

D503 To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.

Comment: Also Post USSGL TC C147. Reverse transaction for decreases.

Budgetary Entry
None

Proprietary Entry

Debit	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Debit	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise
Credit	592300	Valuation Change in Investments - Beneficial Interest in Trust

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	112000	Imprest Funds

D506 To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Budgetary Entry
None

Proprietary Entry

Debit	211000	Accounts Payable
Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	101000	Fund Balance With Treasury
Credit	113500	Funds Held Outside of Treasury - Non-Budgetary
Credit	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary
Credit	119000	Other Cash
Credit	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit	153200	Seized Cash Deposited

D507 To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).

Reference: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry
None

Proprietary Entry

Debit	241000	Liability for Clearing Accounts
Credit	101000	Fund Balance With Treasury

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

Budgetary Entry
None

Proprietary Entry

Debit	211000	Accounts Payable
Credit	213000	Contract Holdbacks

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry
None

Proprietary Entry

Debit	171200	Improvements to Land
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	610000	Operating Expenses/Program Costs
Credit	172000	Construction-in-Progress

D512 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry
None

Proprietary Entry

Debit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development

D514 To record the reclassification of expenses to asset accounts.

Comment: Agencies must first record all direct costs to the USSGL account 600000, "Expenses" series. When these costs are subsequently capitalized to the appropriate "in process" asset or "finished product" asset account, or the costs result in the recording of an asset from an Assisted Acquisition with another federal entity, these amounts should then be offset by recording SGL 661000, "Cost Capitalization Offset." This process allows agencies to accumulate their cost information and facilitates the proper elimination of interagency expenses/revenues.

Also post USSGL TC G120, G122, or G124 to track purchases.

Reference: Assisted Acquisition Guidance 2018; Cost Capitalization Offset 2002

Budgetary Entry
None

Proprietary Entry

Debit	151600	Operating Materials and Supplies in Development
Debit	152600	Inventory - Work-in-Process
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Credit	660000	Applied Overhead
Credit	661000	Cost Capitalization Offset

D516 To record the raw materials used to produce goods.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry
None

Proprietary Entry

Debit	152600	Inventory - Work-in-Process
Credit	152500	Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.

Reference: Credit Reform Accounting: Foreclosed Property in Federal Credit Reform Programs - Updated Fiscal Year 2017

Budgetary Entry
None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	155900	Foreclosed Property - Allowance

D520 To record completed inventory items.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry
None

Proprietary Entry

Debit	152700	Inventory - Finished Goods
Credit	152600	Inventory - Work-in-Process

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.

Comment: Reverse entry when assets become saleable.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry
None

Proprietary Entry

Debit	152200	Inventory Held in Reserve for Future Sale
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

D523 To record the reclassification of inventory when entity management identifies assets as Excess, Obsolete, and Unserviceable Inventory, and to record such inventory at its net realizable value. This entry also applies to subsequent adjustments to excess or obsolete inventory when the net realizable value is less than the book value.

Comment: The difference between the carrying amount of the inventory before identification as excess, obsolete or unserviceable and its expected net realizable value should be recognized as a loss.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry
None

Proprietary Entry

Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	729000	Other Losses
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152700	Inventory - Finished Goods

D524 To record damaged inventory items that need repair.

Comment: Reverse this entry when repairs are completed.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry
None

Proprietary Entry

Debit	152300	Inventory Held for Repair
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.

Comment: Also post USSGL TC D530.

Reference: Operating Materials and Supplies Held for Repair or in Development 2018

Budgetary Entry
None

Proprietary Entry

Debit	151400	Operating Materials and Supplies Held for Repair
Credit	679000	Other Expenses Not Requiring Budgetary Resources

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D526.

Reference: Operating Materials and Supplies Held for Repair or in Development 2018

Budgetary Entry
None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151900	Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Reference: Operating Materials and Supplies Held for Repair or in Development 2018

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Credit	151400	Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	152900	Inventory - Allowance

D534 To record damaged inventory, using the direct method, items that need repair.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry
None

Proprietary Entry

Debit	152300	Inventory Held for Repair
Debit	610000	Operating Expenses/Program Costs
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	152300	Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry
None

Proprietary Entry

Debit	152900	Inventory - Allowance
Debit	650000	Cost of Goods Sold
Credit	152700	Inventory - Finished Goods

D540 To record a gain when inventory or operating materials & supplies are revalued at the end of the period, using the latest acquisition method.

Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method. 'Held For Repair' asset accounts should only be used in this transaction when the allowance method for repairs is used.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	152100	Inventory Purchased for Resale
Debit	152300	Inventory Held for Repair
Debit	152700	Inventory - Finished Goods
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance

D542 To record the reclassification of operating materials and supplies when entity management identifies assets as Excess, Obsolete, and Unserviceable OM&S, and to record such OM&S at its net realizable value. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

Comment: The difference between the carrying amount of the OM&S before identification as excess, obsolete or unserviceable and the expected net realizable value should be recognized as a loss.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	729000	Other Losses
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151400	Operating Materials and Supplies Held for Repair
Credit	151600	Operating Materials and Supplies in Development

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.

Comment: Reverse this entry when ready to use.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151100	Operating Materials and Supplies Held for Use

D545 To record completed Operating Materials and Supplies items that were in development.

Reference: Operating Materials and Supplies Held for Repair or in Development 2018

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development

D546 To reclassify excess or reserved assets to assets held for use.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	729000	Other Losses
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	730000	Extraordinary Items
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale

D552 To reclassify stockpile materials authorized to be sold.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	157200	Stockpile Materials Held for Sale
Credit	157100	Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.

Comment: See USSGL TC-D555 for the disposal of seized monetary instruments.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	154100	Forfeited Property Held for Sale
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property

D555 To record a removal of a seized monetary instrument.

Comment: See USSGL TC-D554 to record the forfeiture of seized monetary instruments.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	153100	Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	111000	Undeposited Collections
Credit	154100	Forfeited Property Held for Sale

D558 To record forfeited personal property placed into official use.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	154200	Forfeited Property Held for Donation or Use
Debit	232000	Other Deferred Revenue
Credit	154100	Forfeited Property Held for Sale
Credit	565000	Forfeiture Revenue - Forfeitures of Property

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	175000	Equipment
Credit	154200	Forfeited Property Held for Donation or Use

D562 To record forfeited personal property authorized to be distributed/donated to another entity.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	154200	Forfeited Property Held for Donation or Use
Debit	232000	Other Deferred Revenue
Credit	154100	Forfeited Property Held for Sale
Credit	299000	Other Liabilities Without Related Budgetary Obligations

U.S. Standard General Ledger
Account Transactions

D564 To record an adjustment to the net realizable value of commodities.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	729000	Other Losses
Credit	156900	Commodities - Allowance

D566 To record inventory that has been lost and deemed immaterial or to record a decrease to the standard cost for OM&S assets.

Comment: Reverse this entry for immaterial inventory that has been found or to record an increase to the standard cost for OM&S assets. This transaction code can only be used for the "standard cost method" as defined in SFFAS 3, Accounting for Inventory and Related Property.

Budgetary Entry
None

Proprietary Entry

Debit	650000	Cost of Goods Sold
Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152100	Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry
None

Proprietary Entry

Debit	729000	Other Losses
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152100	Inventory Purchased for Resale

D569 To record inventory that has been found and deemed material.

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Credit	719000	Other Gains

U.S. Standard General Ledger
Account Transactions

D570 To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

Reference: Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes 2012

Budgetary Entry
None

Proprietary Entry

Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	269000	Other Actuarial Liabilities
Credit	717100	Gains on Changes in Long-Term Assumptions - From Experience
Credit	727100	Gains on Changes in Long-Term Assumptions

D571 To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

Reference: Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes 2012

Budgetary Entry
None

Proprietary Entry

Debit	717200	Losses on Changes in Long-Term Assumptions - From Experience
Debit	727200	Losses on Changes in Long-Term Assumptions
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	269000	Other Actuarial Liabilities

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.

Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Budgetary Entry
None

Proprietary Entry

Debit	729000	Other Losses
Credit	120000	Foreign Currency

D573 To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	429500	Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	729000	Other Losses
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.

Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Budgetary Entry
None

Proprietary Entry

Debit	120000	Foreign Currency
Credit	719000	Other Gains

D575 To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	719000	Other Gains

D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry

Debit	729000	Other Losses
Credit	120000	Foreign Currency
Credit	131000	Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry

Debit	120000	Foreign Currency
Debit	131000	Accounts Receivable
Credit	719000	Other Gains

D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.

Comment: This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.

Reference: FASAB SFFAS 7, Paragraph 238

Budgetary Entry
None

Proprietary Entry

Debit	120000	Foreign Currency
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.

Reference: Credit Reform Accounting: Loan Guarantee Case Studies - Updated Fiscal Year 2017

Budgetary Entry
None

Proprietary Entry

Debit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability
Credit	679000	Other Expenses Not Requiring Budgetary Resources

D581 To reclassify a contingent receivable related to a capital transfer receivable in a General Fund Receipt Account.

Reference: Capital Transfers 2013

Budgetary Entry
None

Proprietary Entry

Debit	192500	Capital Transfers Receivable
Credit	192300	Contingent Receivable for Capital Transfers

U.S. Standard General Ledger
Account Transactions

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

Budgetary Entry
None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	610000	Operating Expenses/Program Costs

D583 To record the reclassification of principal due from Unfunded Lease Liability to Lease Liability at the time budget authority is received for that principal.

Comment: See the original liability posted in TC B437. Record the amount of the lease liability (principal) covered from current budgetary appropriations in SGL 293000 "Lessee Lease Liability." Record any amounts of the lease liability to be covered by future years' appropriations in SGL 293010 "Unfunded Lease Liability."

Reference: "Right-To-Use Leases, determined to be "Operating Lease With a Cancellation Clause" for Budgetary Accounting Treatment 2024"

Budgetary Entry
None

Proprietary Entry

Debit	293010	Unfunded Lessee Lease Liability
Credit	293000	Lessee Lease Liability

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: General Fund Receipt Account Guide: Custodial Statement Collections: Collection of Non-Exchange Revenue: Fines and Penalties 2021

Budgetary Entry
None

Proprietary Entry

Debit	599000	Collections for Others - Statement of Custodial Activity
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Receivables From Canceled Authority 2021; Non-Custodial Statement Collections: Collection of Rec-Estimate of Subsidy Expense 2021

Budgetary Entry
None

Proprietary Entry

Debit	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry
None

Proprietary Entry

Debit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Debit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs

D588 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Credit	153200	Seized Cash Deposited

D589 To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.

Comment: For an unrealized gain, USSGL 161800 would be a debit.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry

Debit	728000	Unrealized Losses
Credit	161800	Market Adjustment - Investments
Credit	718000	Unrealized Gains

D591 To record the monetization of SDR certificates.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

D592 To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)

D594 To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	429500	Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

D595 To record allocations on Special Drawing Rights.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	219300	Allocation of Special Drawing Rights (SDRs)

D600 To record the reclassification of Exchange Stabilization Fund investment.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry
None

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	167000	Foreign Investments
Debit	167200	Premium on Foreign Investments
Credit	120000	Foreign Currency
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	167100	Discount on Foreign Investments

U.S. Standard General Ledger
Account Transactions

D601 To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.

Comment: For the Department of the Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry
None

Proprietary Entry

Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	167000	Foreign Investments

D602 To record an IMF Quota increase due to a new agreement for Special Drawing Rights.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

D603 To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry
None

Proprietary Entry

Debit	120000	Foreign Currency
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

D604 To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund (ESF)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	719000	Other Gains

D606 To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	429500	Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	729000	Other Losses
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

D608 To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of Exchange Stabilization Fund (ESF) Fair Market Value for Foreign Currency and Investments 2019

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	729000	Other Losses
Credit	219300	Allocation of Special Drawing Rights (SDRs)

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	219300	Allocation of Special Drawing Rights (SDRs)
Credit	719000	Other Gains

D612 To record SDR interest and charges accrual with a net effect of an unrealized gain.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	134400	Interest Receivable on Special Drawing Rights (SDR)
Debit	633000	Other Interest Expenses
Debit	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	531100	Interest Revenue - Investments
Credit	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

D614 To record SDR interest and charges accrual with a net effect of an unrealized loss.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	134400	Interest Receivable on Special Drawing Rights (SDR)
Debit	633000	Other Interest Expenses
Debit	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	531100	Interest Revenue - Investments
Credit	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

D616 To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.

Comment: For the Department of Treasury use only.

Reference: Guide for Accounting and Reporting of ESF Fair Market Value for Foreign Currency and Investments 2017

Budgetary Entry

Debit	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	134400	Interest Receivable on Special Drawing Rights (SDR)

D618 To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted downward due to the rate variance at the time of disbursement.

Comment: Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. Also post USSGL TC A123 if authority was previously anticipated. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Post this transaction immediately preceding disbursement (USSGL TC B110).

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	211000	Accounts Payable
Credit	719000	Other Gains

U.S. Standard General Ledger
Account Transactions

D622 To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations. Also use to return any unused resources provided to cover upward adjustments.

Comment: Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. While it is acceptable to debit USSGL account 462000 in this situation, it is never acceptable for the balance in USSGL account 462000 to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435400	Appropriation Withdrawn

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

D624 To record total resources, including unobligated balances of definite contract authority in non-revolving trust funds, contract authority, mandatory appropriations, and offsetting collections, temporarily unavailable pursuant to obligation limitations on all budgetary resources pursuant to laws specific to the Department of Transportation.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority

Proprietary Entry
None

D626 To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior year are adjusted upward due to the rate variance at the time of disbursement.

Comment: Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post USSGL TC B134 for direct appropriations. When recording a confirmed disbursement schedule where an upward adjustment of prior-year unpaid delivered orders was previously accrued, see USSGL TC B115. While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	465000	Allotments - Expired Authority
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	729000	Other Losses
Credit	211000	Accounts Payable

E100 - E399 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accrual, Depreciation, Amortization, and Depletion

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Debit	650000	Cost of Goods Sold
Debit	690000	Non-Production Costs
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	221300	Employer Contributions and Payroll Taxes Payable

E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

Comment: If funded by a direct appropriation, also post USSGL TC B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. Refer to the USSGL 640000 "Benefit Expense" Account Definition to ensure correct SGL usage of all benefit expenses.

Reference: Unemployment Trust Fund Repayable Advances and Non-Repayable Advances (Indefinite Budget Authority) 2017

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	261000	Actuarial Pension Liability
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	216000	Entitlement Benefits Due and Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	219000	Other Liabilities With Related Budgetary Obligations

E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

Comment: In addition to this transaction, reverse USSGL TC E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	152900	Inventory - Allowance
Credit	211000	Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.

Reference: SFFAS #4: Managerial Cost Accounting Concepts and Standards for the Federal Government 1999

Budgetary Entry
None

Proprietary Entry

Debit	650000	Cost of Goods Sold
Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	671000	Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.

Reference: SFFAS #4: Managerial Cost Accounting Concepts and Standards for the Federal Government 1999

Budgetary Entry
None

Proprietary Entry

Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	671000	Depreciation, Amortization, and Depletion

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in a nonfiduciary deposit fund.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Debit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation

Proprietary Entry

Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	531100	Interest Revenue - Investments

E114 To record adjustments for under-applied overhead, and to prorate the difference between the actual and applied (if material.)

Reference: SFFAS #4: Managerial Cost Accounting Concepts and Standards for the Federal Government 1999

Budgetary Entry

None

Proprietary Entry

Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	650000	Cost of Goods Sold
Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	671000	Depreciation, Amortization, and Depletion

E115 To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.

Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund, see USSGL TC E119. A nonfiduciary deposit fund should not have net position. Also record TC E205 so that there will not be an impact on net position.

Budgetary Entry

None

Proprietary Entry

Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

E116 To record adjustments for over-applied overhead, and to prorate the difference between the actual and applied (if material.)

Reference: SFFAS #4: Managerial Cost Accounting Concepts and Standards for the Federal Government 1999

Budgetary Entry
None

Proprietary Entry

Debit	660000	Applied Overhead
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	671000	Depreciation, Amortization, and Depletion

E117 To record the amortization of the discount on federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service, see USSGL TC E113. See USSGL TC E115 for amortization of the discount on non-federal securities in a nonfiduciary deposit fund. If federal securities held by nonfiduciary deposit funds also record TC E205.

Budgetary Entry
None

Proprietary Entry

Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531100	Interest Revenue - Investments

E118 To record amortization of subsidy for loans.

Reference: Credit Reform Accounting: Credit Reform Case Studies 2017

Budgetary Entry
None

Proprietary Entry

Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Credit	531300	Interest Revenue - Subsidy Amortization

E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

Comment: Also record TC E205 so that there will not be an impact on net position- A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry

Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	531100	Interest Revenue - Investments

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry
None

Proprietary Entry

Debit	671000	Depreciation, Amortization, and Depletion
Credit	171900	Accumulated Depreciation on Improvements to Land
Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

Comment: Reverse this entry for amortization of a premium.

Budgetary Entry
None

Proprietary Entry

Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531000	Interest Revenue - Other

E122 To record accrued and compounded interest on the liability of loan guarantees.

Reference: Credit Reform Accounting: Loan Guarantee Case Studies - Updated Fiscal Year 2017

Budgetary Entry
None

Proprietary Entry

Debit	634000	Interest Expense Accrued on the Liability for Loan Guarantees
Credit	218000	Loan Guarantee Liability

U.S. Standard General Ledger
Account Transactions

E124 To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.

Reference: Operating Materials and Supplies Held for Repair or in Development 2018

Budgetary Entry
None

Proprietary Entry

Debit	632000	Interest Expenses on Securities
Credit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

E126 To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.

Reference: Operating Materials and Supplies Held for Repair or in Development 2018

Budgetary Entry
None

Proprietary Entry

Debit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	632000	Interest Expenses on Securities

E127 To record a Lessee's amortization of the right-to-use lease asset, per SFFAS 54, Par. 50.

Reference: "SFFAS 54 Lease Guidance"; SFFAS 54 "Leases", Paragraph 50.

Budgetary Entry
None

Proprietary Entry

Debit	671300	Lessee Lease Amortization
Credit	195900	Accumulated Amortization on Lessee Lease Assets

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

Comment: Also post USSGL TC B134 to record the appropriation used to pay the outstanding payable and TC B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.

Reference: Cancellation Quick Reference Guide to Cancellations, Partial Adjustments, and Specific Permanent Reductions 2024

Budgetary Entry
None

Memorandum Entry

Debit	809100	Partial or Early Cancellation of Authority
Credit	809200	Offset for Partial or Early Cancellation of Authority

E205 To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.

Comment: Reverse this entry for amortization of a premium. For amortization of a discount on U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund, see TC E119. A nonfiduciary deposit fund should not have net position. Also record TC C418 or TC E117 so that there will not be an impact on net position.

Reference: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance 2016

Budgetary Entry
None

Proprietary Entry

Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

E400 - E499 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accumulated and Allocated Costs Not in Categories Above

E402 To record the imputed costs and related imputed financing sources.

Reference: FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and SFFAS No. 55, "Amending Inter-entity Cost Provisions"

Budgetary Entry
None

Proprietary Entry

Debit	673000	Imputed Costs
Credit	578000	Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry
None

Proprietary Entry

Debit	152600	Inventory - Work-in-Process
Credit	660000	Applied Overhead
Credit	671000	Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Reference: Operating Materials and Supplies Held for Repair or in Development 2018

Budgetary Entry
None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods

E408 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs A710, A714 and C186.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry
None

Proprietary Entry

Debit	650000	Cost of Goods Sold
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157200	Stockpile Materials Held for Sale

E410 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D534 for direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry
None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	152900	Inventory - Allowance

E412 To record actual repair costs using the direct method.

Comment: See USSGL TC E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC B134. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	152300	Inventory Held for Repair
Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	152300	Inventory Held for Repair
Credit	610000	Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	157100	Stockpile Materials Held in Reserve

E418 To record in the valuation allowance account the estimated amount of liens and/or payments to third-party claimants against forfeited property.

Comment: To record an adjustment for actual loss of forfeited property, see TC D430.

Reference: FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	154900	Forfeited Property - Allowance

U.S. Standard General Ledger
Account Transactions

E500 - E799 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Transfers Without Budgetary Impact

E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-federal entities.

Reference: USSGL implementation guidance; FASAB SFFAS 6 "Accounting for Property, Plant, and Equipment (PP&E)" and SFFAS 8 "Supplementary Stewardship Reporting"

Budgetary Entry
None

Proprietary Entry

Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	189000	Other General Property, Plant, and Equipment

E504 To record distributed personal property.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	154200	Forfeited Property Held for Donation or Use

E506 To record a commodity transferred to another federal agency.

Comment: Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

Reference: USSGL implementation guidance; FASAB SFFAS 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs

E508 To record the transfer-out of nonbudgetary or non-federal accounts receivable to other federal entities without reimbursement.

Comment: Refer to USSGL TCs E510, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry

Debit	131900	Allowance for Loss on Accounts Receivable
Debit	132900	Allowance for Loss on Taxes Receivable
Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Debit	135900	Allowance for Loss on Loans Receivable
Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Debit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	132500	Taxes Receivable
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	133500	Expenditure Transfers Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

E509 To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.

Comment: See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

Reference: General Fund Receipt Account Guide: Non-Custodial Statement Collections: Collection of Proceeds from Disposition of Personal Property 2021

Budgetary Entry
None

Proprietary Entry

Debit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	101000	Fund Balance With Treasury

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.

Comment: Refer to USSGL TCs E508, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry

Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	155900	Foreclosed Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	195900	Accumulated Amortization on Lessee Lease Assets
Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	151400	Operating Materials and Supplies Held for Repair
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	153100	Seized Monetary Instruments
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use
Credit	155100	Foreclosed Property
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land

Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	195000	Lessee Right-To-Use Lease Asset
Credit	199000	Other Assets

E512 To record the transfer-out of investments to other federal entities without reimbursement.

Comment: Refer to USSGL TCs E508, E510, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry

Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	169000	Other Non-Federal Investments

E514 To record the transfer-out of accounts payable and other liabilities to other federal entities without reimbursement.

Comment: Refer to USSGL TCs E508, E510, and E512.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	215500	Expenditure Transfers Payable
Debit	217000	Subsidy Payable to the Financing Account
Debit	218000	Loan Guarantee Liability
Debit	222000	Unfunded Leave
Debit	222500	Unfunded FECA Liability
Debit	229000	Other Unfunded Employment Related Liability
Debit	231000	Liability for Advances and Prepayments
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	265000	Actuarial FECA Liability
Debit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit	267000	Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs
Debit	269000	Other Actuarial Liabilities
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Debit	292000	Contingent Liabilities
Debit	292300	Contingent Liability for Capital Transfers
Debit	293000	Lessee Lease Liability
Debit	293010	Unfunded Lessee Lease Liability
Debit	294000	Capital Lease Liability
Debit	296000	Accounts Payable From Canceled Appropriations
Debit	297000	Liability for Capital Transfers
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Debit	299500	Estimated Cleanup Cost Liability
Credit	573000	Financing Sources Transferred Out Without Reimbursement

E516 To record a capital transfer receivable in a General Fund Receipt Account.

Reference: Capital Transfers 2013

Budgetary Entry
None

Proprietary Entry

Debit	192300	Contingent Receivable for Capital Transfers
Credit	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

Comment: An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.

Reference: SFFAS #3: Accounting for Inventory and Related Property 1999

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	711000	Gains on Disposition of Assets - Other

E604 To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.

Comment: Refer to USSGL TCs E606, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	133000	Receivable for Transfers of Currently Invested Balances
Debit	133500	Expenditure Transfers Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	577500	Non-Budgetary Financing Sources Transferred In

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	154100	Forfeited Property Held for Sale
Debit	154200	Forfeited Property Held for Donation or Use
Debit	155100	Foreclosed Property
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	195000	Lessee Right-To-Use Lease Asset
Debit	199000	Other Assets
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	171900	Accumulated Depreciation on Improvements to Land

Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit	195900	Accumulated Amortization on Lessee Lease Assets
Credit	572000	Financing Sources Transferred In Without Reimbursement

E608 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs E604, E606, and E610.

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	169000	Other Non-Federal Investments
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	572000	Financing Sources Transferred In Without Reimbursement

E610 To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs E604, E606, and E608.

Budgetary Entry
None

Proprietary Entry

Debit	572000	Financing Sources Transferred In Without Reimbursement
Credit	215000	Payable for Transfers of Currently Invested Balances
Credit	215500	Expenditure Transfers Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	218000	Loan Guarantee Liability
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability
Credit	231000	Liability for Advances and Prepayments
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	252000	Principal Payable to the Federal Financing Bank
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	292000	Contingent Liabilities
Credit	292300	Contingent Liability for Capital Transfers
Credit	293000	Lessee Lease Liability
Credit	293010	Unfunded Lessee Lease Liability
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	Estimated Cleanup Cost Liability

U.S. Standard General Ledger
Account Transactions

F100 - F299 Yearend - Preclosing Entries

F104 To record adjustments for anticipated non-expenditure transfers not realized.

Comment: Balances in anticipated accounts must be zero at year-end.

Budgetary Entry

Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	416500	Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year
Credit	416512	Allocations of Authority - Anticipated Transfers From Invested Balances - Prior Year
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
None

F106 To record the reductions of resources to match obligations in permanent indefinite funds.

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting. TC A104 is normally recorded before this TC. While it acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439100	Adjustments to Indefinite Appropriations

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds.

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit	439100	Adjustments to Indefinite Appropriations
Credit	445000	Unapportioned - Unexpired Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

U.S. Standard General Ledger
Account Transactions

F108 To record a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Government when a warrant is received. The authority has not expired.

Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit. While it is acceptable to credit USSGL account 411900 in this situation, it is never acceptable for the balance in USSGL account 411900 to be a credit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411100	Debt Liquidation Appropriations
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422100 in this situation, it is never acceptable for the balance in USSGL account 422100 to be a credit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations in the same year.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

Reference: Refunds of Prior-Year Advances and Other Spending Authority From Offsetting Collections Refunded In The Current Year From Expired TAFS as Obligations and Outlays 2022

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

Comment: Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20.

Reference: Economy Act Scenario 2022

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

F112 To record adjustments for anticipated resources not realized.

Comment: Balance in the anticipated accounts must be zero at year-end. USSGL account 421100 can only be used by the Department of Defense Working Capital Fund.

Budgetary Entry

Debit	403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn
Debit	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
Debit	421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority
Debit	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority
Debit	438900	Anticipated Temporary Reduction - Indefinite New Budget Authority
Debit	439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority
Debit	439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority
Debit	449000	Anticipated Resources - Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	421000	Anticipated Reimbursements
Credit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.

Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at year-end. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	413300	Decreases to Indefinite Contract Authority
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority

Proprietary Entry
None

F114 To record adjustments for anticipated reductions not realized.

Comment: Balances are reduced to zero.

Budgetary Entry

Debit	403400	Anticipated Adjustments to Contract Authority
Debit	404400	Anticipated Reductions to Borrowing Authority
Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit	449000	Anticipated Resources - Unapportioned Authority

Proprietary Entry
None

F116 To record adjustments for resources realized in excess of those anticipated.

Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit	406000	Anticipated Collections From Non-Federal Sources
Debit	407000	Anticipated Collections From Federal Sources
Debit	412000	Anticipated Indefinite Appropriations
Debit	421000	Anticipated Reimbursements
Debit	421500	Anticipated Expenditure Transfers from Trust Funds
Debit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	449000	Anticipated Resources - Unapportioned Authority

Proprietary Entry
None

F118 To record adjustments for reductions to resources in excess of those anticipated.

Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit	449000	Anticipated Resources - Unapportioned Authority
Credit	403400	Anticipated Adjustments to Contract Authority
Credit	404400	Anticipated Reductions to Borrowing Authority
Credit	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority

Proprietary Entry

None

F119 To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

Budgetary Entry

Debit	438500	Temporary Sequester Returned for Cancellation
Credit	435000	Canceled Authority

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	Fund Balance With Treasury

F120 To record the cancellation of expired authority and withdraw funds.

Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	435000	Canceled Authority

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	Fund Balance With Treasury

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.

Comment: Use USSGL account 465000 if the authority is expired. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: Cancellation - Available Trust or Special Funds With Invested Relationships 2006

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435600	Cancellation of Appropriation From Invested Balances

Proprietary Entry

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

F122 To record the cancellation of authority not previously expired and to withdraw funds.

Comment: Authority canceled early by administrative action. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	435100	Partial or Early Cancellation of Authority

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	Fund Balance With Treasury

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

Comment: Use USSGL account 465000 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 412600 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Reference: Cancellations - Available Trust or Special Funds With Invested Relationships 2006; Cancellations of Expenditure Transfers Receivable/Payable 2007

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry
None

F124 To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.

Comment: See USSGL TC-C142, TC-C147 or C159 for the original transaction.

Reference: General Fund Receipt Account Guides 2021

Budgetary Entry
None

Proprietary Entry

Debit	298000	Custodial Liability
Debit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit	101000	Fund Balance With Treasury

F125 To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.

Comment: See USSGL TC-C437 for the original transaction.

Reference: Disposition of Borrowings With Capitalized Interest - Federal Financing Bank 2008

Budgetary Entry
None

Proprietary Entry

Debit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit	750000	Distribution of Income - Dividend

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry

None

F127 To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.

Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for increase. TC A105 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000, and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411910	Indefinite Appropriation - Upward Adjustments

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 445000 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: C Treasury Account Symbol (TAS) Guidance 2017

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	445000	Unapportioned - Unexpired Authority
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	211000	Accounts Payable
Credit	610000	Operating Expenses/Program Costs

U.S. Standard General Ledger
Account Transactions

F129 To record an adjustment to anticipated authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority
Credit	449000	Anticipated Resources - Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry
None

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

Comment: Post this transaction concurrently with USSGL TC F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

Reference: C Treasury Account Symbol (TAS) Guidance 2017

Budgetary Entry
None

Proprietary Entry

Debit	680000	Future Funded Expenses
Credit	296000	Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC F354 if the total amount of current-year receipts is not enough to cover current-year obligations. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

Reference: Authority Temporarily Precluded From Obligation 2023

Budgetary Entry

Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	439730	Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Credit	415730	Authority Made Available From Appropriations Previously Precluded From Obligation

Proprietary Entry
None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: Authority Temporarily Precluded From Obligation 2023

Budgetary Entry

Debit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

F144 To record the cancellation of a receivable for reimbursable activity.

Comment: Also post USSGL TC-C420 in a General Fund Receipt Account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

Reference: General Fund Receipt Account Guidance: Non-Custodial Statement Collections: Collection of Receivables from Canceled Authority 2021

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	425100	Reimbursements Earned - Receivable

Proprietary Entry

Debit	520000	Revenue From Services Provided
Debit	590000	Other Revenue
Credit	131000	Accounts Receivable

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	435500	Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury

F147 To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.

Comment: This USSGL account remains open at year end. See Office of Management and Budget Circular No. A-11 for additional guidance. TC A104 is normally recorded before this TC. While it is acceptable to debit USSGL accounts 451000, 461000 and 462000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	436000	Appropriation Purpose Fulfilled - Balance Not Available

Proprietary Entry

None

F148 To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

Comment: This TC must occur before year end. Also, reverse TC B234 for the direct appropriations used. TC A104 is normally recorded before TC F148.

Reference: Appropriation Reduced by Offsetting Collections or Offsetting Receipts 2016

Budgetary Entry

Debit	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected
Credit	411900	Other Appropriations Realized

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury

F155 To record the pre-closing of the 445000 created in a discretionary account through entries associated with Adjustments for Changes in Prior-Year allocations of Budgetary Resources.

Comment: This activity is used when discretionary authority is allocated, and adjustments are needed associated with the 432000/432100. This pre-closing entry is to ensure that there is not ending discretionary authority in funding sources to SSA's Limitation on Administrative Expense account.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Budgetary Entry

Debit	445000	Unapportioned - Unexpired Authority
Credit	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account

Proprietary Entry
None

F300 - F499 Yearend - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

Reference: Cancellation Quick Reference Guide: Cancellations, Partial Adjustments, and Specific Permanent Reductions 2024

Budgetary Entry
None

Memorandum Entry

Debit	809200	Offset for Partial or Early Cancellation of Authority
Credit	809100	Partial or Early Cancellation of Authority

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Comment: While it is acceptable to credit USSGL account 426600 in this situation, it is never acceptable for the balance in USSGL account 426600 to be a credit.

Budgetary Entry

Debit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit	413000	Appropriation to Liquidate Contract Authority Withdrawn
Debit	414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority
Debit	414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash
Debit	414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances
Debit	414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances
Debit	414600	Actual Repayments of Debt, Current-Year Authority
Debit	414700	Actual Repayments of Debt, Prior-Year Balances
Debit	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority
Debit	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances
Debit	415900	Repayment of Repayable Advances - Current-Year Authority
Debit	415901	Repayment of Repayable Advances - Prior-Year Balances
Debit	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year
Debit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
Debit	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year
Debit	417400	Transfers - Current-Year Borrowing Authority Converted to Cash
Debit	419700	Balance Transfers-Out - Expired to Expired
Debit	420100	Total Actual Resources - Collected
Debit	420800	Adjustment to Total Resources - Disposition of Canceled Payables
Debit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset
Debit	435400	Appropriation Withdrawn
Debit	435500	Cancellation of Appropriation From Unavailable Receipts
Debit	435600	Cancellation of Appropriation From Invested Balances
Debit	437000	Offset to Appropriation Realized for Redemption of Treasury Securities
Debit	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Debit	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit	439000	Reappropriations - Transfers-Out
Debit	439100	Adjustments to Indefinite Appropriations
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	411100	Debt Liquidation Appropriations
Credit	411200	Liquidation of Deficiency - Appropriations
Credit	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts
Credit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	411500	Loan Subsidy Appropriation
Credit	411600	Debt Forgiveness Appropriation

U.S. Standard General Ledger
Account Transactions

Credit	411601	Debt Forgiveness - Cancellation of Debt Adjustment
Credit	411700	Loan Administrative Expense Appropriation
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized
Credit	411910	Indefinite Appropriation - Upward Adjustments
Credit	412500	Loan Modification Adjustment Transfer Appropriation
Credit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	413800	Appropriation to Liquidate Contract Authority
Credit	413810	Appropriation to Liquidate Contract Authority - FMSTF
Credit	414800	Resources Realized From Borrowing Authority
Credit	415000	Reappropriations - Transfers-In
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year
Credit	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year
Credit	417000	Transfers - Current-Year Authority
Credit	417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year
Credit	417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year
Credit	417400	Transfers - Current-Year Borrowing Authority Converted to Cash
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Credit	419000	Transfers - Prior-Year Balances
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	419200	Balance Transfers - Unexpired to Expired
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	419500	Transfer of Obligated Balances
Credit	419600	Balance Transfers-In - Expired to Expired
Credit	420100	Total Actual Resources - Collected
Credit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	423110	Unfilled Customer Orders With Advance - Transferred - With Offset
Credit	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
Credit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Credit	425500	Expenditure Transfers from Trust Funds - Collected
Credit	426000	Actual Collections of Governmental-Type Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426200	Actual Collections of Loan Principal
Credit	426300	Actual Collections of Loan Interest
Credit	426400	Actual Collections of Rent
Credit	426500	Actual Collections From Sale of Foreclosed Property
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal Sources
Credit	426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees
Credit	427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services
Credit	427100	Actual Program Fund Subsidy Collected

Credit	427300	Interest Collected From Treasury
Credit	427500	Actual Collections From Liquidating Fund
Credit	427600	Actual Collections From Financing Fund
Credit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds

Proprietary Entry
None

F303 To record the closing of Uncollected Subsidy from Program Account - Transferred.

Budgetary Entry

Debit	422300	Uncollected Subsidy from Program Account
Debit	423500	Uncollected Subsidy from Program Account - Transferred
Credit	422300	Uncollected Subsidy from Program Account
Credit	423500	Uncollected Subsidy from Program Account - Transferred

Proprietary Entry
None

F304 To record the closing of fiscal year contract authority.

Comment: While it is acceptable to debit USSGL account 413200 in this situation, it is never acceptable for the balance in USSGL account 413200 to be a debit.

Reference: Contract Authority Liquidated By Appropriations Derived From the General Fund 2021

Budgetary Entry

Debit	413200	Substitution of Contract Authority
Debit	413300	Decreases to Indefinite Contract Authority
Debit	413400	Indefinite Contract Authority Withdrawn
Debit	413415	Adjustment for Definite Contract Authority - Prior-Year
Debit	413500	Contract Authority Liquidated
Debit	413900	Contract Authority Carried Forward
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	413100	Current-Year Indefinite Contract Authority
Credit	413120	Current-Year Definite Contract Authority
Credit	413900	Contract Authority Carried Forward

Proprietary Entry
None

F305 To record the closing of appropriations to liquidate contract authority - transferred.

Reference: Trust Fund Transfers of Contract Authority - Nonallocation Transfers 2012

Budgetary Entry

Debit	415300	Transfers of Contract Authority - Non-Allocation
Credit	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred

Proprietary Entry
None

F306 To record the closing of fiscal year borrowing authority.

Comment: While it is acceptable to credit USSGL account 414900 in this situation, it is never acceptable for the balance in USSGL account 414900 to be a credit.

Budgetary Entry

Debit	414000	Substitution of Borrowing Authority
Debit	414300	Current-Year Decreases to Indefinite Borrowing Authority
Debit	414400	Borrowing Authority Withdrawn
Debit	414500	Borrowing Authority Converted to Cash
Debit	414900	Borrowing Authority Carried Forward
Debit	414910	Borrowing Authority Carried Forward - Transferred
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	414100	Current-Year Indefinite Borrowing Authority
Credit	414120	Current-Year Definite Borrowing Authority
Credit	414900	Borrowing Authority Carried Forward
Credit	414910	Borrowing Authority Carried Forward - Transferred

Proprietary Entry
None

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Comment: While it is acceptable to debit USSGL accounts 451000, 461000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry
None

F309 To record the closing of Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable.

Budgetary Entry

Debit	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable
Credit	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable

Proprietary Entry
None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

F311 To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury. This TC is for Corps of Engineers (COE) use only. Once USSGL TC A502 is recorded, reclassify the balance in USSGL account 109000 to USSGL account 101000.

Comment: Reverse TC B234 for the direct appropriations used.

Budgetary Entry

Debit	412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year
Credit	411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer

F312 To record the closing of unobligated balances to expiring authority.

Comment: While it is acceptable to debit USSGL accounts 451000, 461000, 462000, and 470000 in this situation, it is never acceptable for the balance in any of these accounts to be a debit.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	445000	Unapportioned - Unexpired Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry
None

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit	490200	Delivered Orders - Obligations, Paid
Credit	420100	Total Actual Resources - Collected

Proprietary Entry
None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F318 for authority from offsetting collections. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

Budgetary Entry

Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	439730	Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Credit	415730	Authority Made Available From Appropriations Previously Precluded From Obligation

Proprietary Entry
None

F317 To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

Comment: For this situation, the appropriation was available for obligation in the previous fiscal year but is not part of an obligation limitation in the subsequent fiscal year.

Budgetary Entry

Debit	439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority

Proprietary Entry
None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F316 for authority other than offsetting collections.

Budgetary Entry

Debit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

F319 To record closing of anticipated unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

Budgetary Entry

Debit	439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority
Credit	449000	Anticipated Resources - Unapportioned Authority

Proprietary Entry
None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry
None

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	490200	Delivered Orders - Obligations, Paid
Credit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry
None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	493100	Delivered Orders - Obligations Transferred, Unpaid
Debit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry
None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	493100	Delivered Orders - Obligations Transferred, Unpaid
Credit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry
None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	480200	Undelivered Orders - Obligations, Prepaid/Advanced
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Proprietary Entry
None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Debit	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

F331 To record the closing of prior-year reinstated delivered orders - obligations, unpaid to undelivered orders - obligations, unpaid.

Budgetary Entry

Debit	490110	Reinstated Delivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry
None

F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Proprietary Entry
None

F333 To record the closing of Reinstated Undelivered Orders - Obligations, Unpaid to undelivered orders - obligations, unpaid.

Budgetary Entry

Debit	480110	Reinstated Undelivered Orders - Obligations, Unpaid
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Comment: While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

Budgetary Entry

Debit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account
Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	445000	Unapportioned - Unexpired Authority
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Credit	445000	Unapportioned - Unexpired Authority

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

F335 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account - For General Fund Accounts only.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS Related TAFS Only)

Budgetary Entry

Debit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account
Debit	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account
Credit	432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account
Credit	433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry
None

Proprietary Entry

Debit	331000	Cumulative Results of Operations
Debit	510000	Revenue From Goods Sold
Debit	520000	Revenue From Services Provided
Debit	531000	Interest Revenue - Other
Debit	531100	Interest Revenue - Investments
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	531300	Interest Revenue - Subsidy Amortization
Debit	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	540500	Unfunded FECA Benefit Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Non-Financial Resources
Debit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Debit	565000	Forfeiture Revenue - Forfeitures of Property
Debit	570000	Expended Appropriations - Used - Accrued
Debit	570010	Expended Appropriations - Disbursed
Debit	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	572000	Financing Sources Transferred In Without Reimbursement
Debit	574000	Appropriated Dedicated Collections Transferred In
Debit	575000	Expenditure Financing Sources - Transfers-In
Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Debit	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers
Debit	577500	Non-Budgetary Financing Sources Transferred In
Debit	578000	Imputed Financing Sources
Debit	579000	Other Financing Sources
Debit	579100	Adjustment to Financing Sources - Credit Reform
Debit	579500	Seigniorage
Debit	580000	Tax Revenue Collected - Not Otherwise Classified
Debit	580100	Tax Revenue Collected - Individual
Debit	580200	Tax Revenue Collected - Corporate
Debit	580300	Tax Revenue Collected - Unemployment
Debit	580400	Tax Revenue Collected - Excise
Debit	580500	Tax Revenue Collected - Estate and Gift
Debit	580600	Tax Revenue Collected - Customs
Debit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift

Debit	582600	Tax Revenue Accrual Adjustment - Customs
Debit	590000	Other Revenue
Debit	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)
Debit	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit	592300	Valuation Change in Investments - Beneficial Interest in Trust
Debit	593000	Lessor Lease Revenue
Debit	593300	Amortization of Unearned Lessor Revenue
Debit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Debit	599700	Financing Sources Transferred In From Custodial Statement Collections
Debit	619000	Contra Bad Debt Expense - Incurred for Others
Debit	619900	Adjustment to Subsidy Expense
Debit	660000	Applied Overhead
Debit	661000	Cost Capitalization Offset
Debit	679300	Accrued Expenses
Debit	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees
Debit	680000	Future Funded Expenses
Debit	690000	Non-Production Costs
Credit	331000	Cumulative Results of Operations
Credit	510900	Contra Revenue for Goods Sold
Credit	520900	Contra Revenue for Services Provided
Credit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Credit	531800	Contra Revenue for Interest Revenue - Investments
Credit	531900	Contra Revenue for Interest Revenue - Other
Credit	532400	Contra Revenue for Penalties and Fines
Credit	532900	Contra Revenue for Administrative Fees
Credit	540600	Contra Revenue for Unfunded FECA Benefit Revenue
Credit	540900	Contra Revenue for Funded Benefit Program Revenue
Credit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Credit	560900	Contra Revenue for Donations - Financial Resources
Credit	561900	Contra Donated Revenue - Nonfinancial Resources
Credit	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents
Credit	565900	Contra Forfeiture Revenue - Forfeitures of Property
Credit	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Credit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	574500	Appropriated Dedicated Collections Transferred Out
Credit	576000	Expenditure Financing Sources - Transfers-Out
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	579200	Financing Sources To Be Transferred Out - Contingent Liability
Credit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Credit	583100	Contra Revenue for Taxes - Individual
Credit	583200	Contra Revenue for Taxes - Corporate

Credit	583300	Contra Revenue for Taxes - Unemployment
Credit	583400	Contra Revenue for Taxes - Excise
Credit	583500	Contra Revenue for Taxes - Estate and Gift
Credit	583600	Contra Revenue for Taxes - Customs
Credit	589000	Tax Revenue Refunds - Not Otherwise Classified
Credit	589100	Tax Revenue Refunds - Individual
Credit	589200	Tax Revenue Refunds - Corporate
Credit	589300	Tax Revenue Refunds - Unemployment
Credit	589400	Tax Revenue Refunds - Excise
Credit	589500	Tax Revenue Refunds - Estate and Gift
Credit	589600	Tax Revenue Refunds - Customs
Credit	590900	Contra Revenue for Other Revenue
Credit	591900	Revenue and Other Financing Sources - Cancellations
Credit	593900	Contra Revenue for Lessor Lease Revenue
Credit	599000	Collections for Others - Statement of Custodial Activity
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity
Credit	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account
Credit	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
Credit	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account
Credit	610000	Operating Expenses/Program Costs
Credit	615000	Expensed Asset
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	634000	Interest Expense Accrued on the Liability for Loan Guarantees
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	660000	Applied Overhead
Credit	661000	Cost Capitalization Offset
Credit	671000	Depreciation, Amortization, and Depletion
Credit	671300	Lessee Lease Amortization
Credit	672000	Bad Debt Expense
Credit	673000	Imputed Costs
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	679300	Accrued Expenses
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Non-Production Costs
Credit	693000	Lessee Lease Expense

U.S. Standard General Ledger
Account Transactions

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry

Debit	711000	Gains on Disposition of Assets - Other
Debit	711100	Gains on Disposition of Investments
Debit	711200	Gains on Disposition of Borrowings
Debit	717100	Gains on Changes in Long-Term Assumptions - From Experience
Debit	718000	Unrealized Gains
Debit	719000	Other Gains
Debit	727100	Gains on Changes in Long-Term Assumptions
Debit	730000	Extraordinary Items
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Debit	760000	Changes in Actuarial Liability
Credit	331000	Cumulative Results of Operations

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry

Debit	331000	Cumulative Results of Operations
Credit	717200	Losses on Changes in Long-Term Assumptions - From Experience
Credit	721000	Losses on Disposition of Assets - Other
Credit	721100	Losses on Disposition of Investments
Credit	721200	Losses on Disposition of Borrowings
Credit	727200	Losses on Changes in Long-Term Assumptions
Credit	728000	Unrealized Losses
Credit	729000	Other Losses
Credit	729200	Other Losses From Impairment of Assets
Credit	730000	Extraordinary Items
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Credit	750000	Distribution of Income - Dividend
Credit	760000	Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry
None

Proprietary Entry

Debit	310000	Unexpended Appropriations - Cumulative
Debit	310100	Unexpended Appropriations - Appropriations Received
Debit	310200	Unexpended Appropriations - Transfers-In
Debit	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Debit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	310000	Unexpended Appropriations - Cumulative
Credit	310300	Unexpended Appropriations - Transfers-Out
Credit	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year
Credit	310600	Unexpended Appropriations - Adjustments
Credit	310700	Unexpended Appropriations - Used - Accrued
Credit	310710	Unexpended Appropriations - Used - Disbursed
Credit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Comment: Used to track guaranteed loan level.

Budgetary Entry
None

Memorandum Entry

Debit	804000	Guaranteed Loan Level - Used Authority
Credit	801000	Guaranteed Loan Level

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.

Comment: Prior-year balance of unused authority.

Budgetary Entry
None

Memorandum Entry

Debit	802000	Guaranteed Loan Level - Apportioned
Credit	804500	Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Budgetary Entry
None

Memorandum Entry

Debit	805300	Guaranteed Loan New Disbursements by Lender
Credit	807000	Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Budgetary Entry
None

Memorandum Entry

Debit	807000	Guaranteed Loan Cumulative Disbursements by Lenders
Credit	806500	Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Budgetary Entry
None

Memorandum Entry

Debit	804500	Guaranteed Loan Level - Unused Authority
Credit	801000	Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations. While it is acceptable to debit USSGL account 439700 in this situation, it is never acceptable for the balance in USSGL account 439700 to be a debit.

Budgetary Entry

Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
Debit	439730	Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
Credit	415730	Authority Made Available From Appropriations Previously Precluded From Obligation

Proprietary Entry
None

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

Comment: Refer to USSGL TC F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Reference: Authority Temporarily Precluded From Obligation 2023

Budgetary Entry

Debit	439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

F358 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

Comment: See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

Reference: Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations 2003

Budgetary Entry

Debit	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority

Proprietary Entry
None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

Reference: Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations 2003

Budgetary Entry

Debit	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit	439400	Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None

F360 To reclassify a temporary reduction/cancellation at year-end.

Comment: Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code attribute (e.g., ATB, SEQ, OTR) when recording temporary reductions. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

U.S. Standard General Ledger
Account Transactions

F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

Comment: Use this transaction only with specific invested TAFS. For Treasury managed trust funds, the Bureau of the Fiscal Service simultaneously posts USSGL TC-F368.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

Proprietary Entry
None

F368 To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).

Comment: Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

Comment: Record USSGL account 412100 if previously recorded as a debit in conjunction with USSGL TC A519. Record USSGL account 438400 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

Reference: Cancellations - Available Trust or Special Funds With Invested Relationships 2006; Cancellations of Expenditure Transfers Receivable/Payable 2007

Budgetary Entry

Debit	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F370 To record the closing of memorandum accounts for purchases.

Reference: Intragovernmental Capital Asset and Inventory Buy/Sell Transactions 2017; Memorandum Accounts for Current-Year Asset Activity - Purchases 2003

Budgetary Entry
None

Memorandum Entry

Debit	880100	Offset for Purchases of Assets
Credit	880200	Purchases of Property, Plant, and Equipment
Credit	880300	Purchases of Inventory and Related Property
Credit	880400	Purchases of Assets - Other

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

Comment: Reverse this transaction for the receiving entity. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

Reference: Accounting for SSA's Limitation on Administrative Expenses (LAE) Trust Fund 2002

Budgetary Entry

Debit	419900	Transfer of Expired Expenditure Transfers - Receivable
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry
None

F374 To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
None

F376 To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Credit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year

Proprietary Entry
None

F378 To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Credit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year

Proprietary Entry
None

F380 To record the closing of USSGL account 423000 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	423000	Unfilled Customer Orders Without Advance - Transferred
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry
None

F382 To record the closing of USSGL account 423100 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 422200 in this situation, it is never acceptable for the balance in USSGL account 422200 to be a credit.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	423100	Unfilled Customer Orders With Advance - Transferred - No Offset
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry
None

F384 To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 422500 in this situation, it is never acceptable for the balance in USSGL account 422500 to have a credit balance.

Reference: Transfer Out of USSGL Account 422500 2004

Budgetary Entry

Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry
None

F386 To record the closing of USSGL account 423300 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency. While it is acceptable to credit USSGL account 425100 in this situation, it is never acceptable for the balance in USSGL account 425100 to be a credit.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	423300	Reimbursements Earned - Receivable - Transferred
Credit	425100	Reimbursements Earned - Receivable

Proprietary Entry
None

F388 To record the closing of USSGL account 423400 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	423400	Other Federal Receivables - Transferred
Credit	428700	Other Federal Receivables

Proprietary Entry
None

F390 To record the closing of canceled authority for partial cancellations.

Comment: Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Budgetary Entry

Debit	435100	Partial or Early Cancellation of Authority
Credit	420100	Total Actual Resources - Collected

Proprietary Entry
None

F391 To close temporary sequester returned for cancellation.

Comment: While it is acceptable to debit USSGL account 438400 in this situation, it is never acceptable for the balance in USSGL account 438400 to be a debit.

Budgetary Entry

Debit	438400	Temporary Reduction/Cancellation Returned by Appropriation
Credit	438500	Temporary Sequester Returned for Cancellation

Proprietary Entry
None

F392 To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.

Budgetary Entry

Debit	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred
Credit	413700	Transfers of Contract Authority - Allocation

Proprietary Entry
None

F393 To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.

Budgetary Entry

Debit	413700	Transfers of Contract Authority - Allocation
Credit	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred

Proprietary Entry
None

F396 To close Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority.

Budgetary Entry

Debit	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority
Credit	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

Proprietary Entry
None

F397 To record the closing of USSGL account 416612 back to USSGL account 416600.

Budgetary Entry

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Debit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year
Credit	416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year

Proprietary Entry
None

F398 To record the closing of USSGL account 417112 back to USSGL account 417100.

Budgetary Entry

Debit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
Debit	417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year
Credit	417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year
Credit	417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year

Proprietary Entry
None

F399 To record the closing of USSGL account 417212 back to USSGL account 417200.

Budgetary Entry

Debit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Debit	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year
Credit	417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year
Credit	417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year

Proprietary Entry
None

G100 - G299 Memorandum Entries - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry

Debit	801000	Guaranteed Loan Level
Credit	801500	Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry

Debit	801500	Guaranteed Loan Level - Unapportioned
Credit	802000	Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry

Debit	802000	Guaranteed Loan Level - Apportioned
Credit	804000	Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry

Debit	805000	Guaranteed Loan Principal Outstanding
Credit	805300	Guaranteed Loan New Disbursements by Lender

G110 To record principal reduction due to repayment, default, or adjustment.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Memorandum Entry

Debit	806500	Guaranteed Loan Collections, Defaults, and Adjustments
Credit	805000	Guaranteed Loan Principal Outstanding

G120 To record activity for current-year purchases of property, plant, and equipment.

Comment: USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Budgetary Entry
None

Memorandum Entry

Debit	880200	Purchases of Property, Plant, and Equipment
Credit	880100	Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.

Comment: USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

Budgetary Entry
None

Memorandum Entry

Debit	880300	Purchases of Inventory and Related Property
Credit	880100	Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122.)

Comment: USSGL transactions that reference this transaction: USSGL TCs B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, D134, and D514.

Budgetary Entry
None

Memorandum Entry

Debit	880400	Purchases of Assets - Other
Credit	880100	Offset for Purchases of Assets

H100 - H799 Other Specialized Transaction Entries - Other

H100 To record equity contributions to increase fiduciary net assets.

Comment: Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

Reference: FASAB SFFAS No. 31, "Accounting for Fiduciary Activities"

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	113500	Funds Held Outside of Treasury - Non-Budgetary
Debit	119000	Other Cash
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit	119500	Other Monetary Assets
Debit	120000	Foreign Currency
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	141000	Advances and Prepayments
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	169000	Other Non-Federal Investments
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress

Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	341000	Contributions to Fiduciary Net Assets

H200 To record equity withdrawals or distributions of fiduciary net assets.

Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

Reference: FASAB SFFAS No. 31, "Accounting for Fiduciary Activities"

Budgetary Entry
None

Proprietary Entry

Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	342000	Withdrawals or Distributions of Fiduciary Net Assets
Credit	101000	Fund Balance With Treasury
Credit	113000	Funds Held Outside of Treasury - Budgetary
Credit	113500	Funds Held Outside of Treasury - Non-Budgetary
Credit	119000	Other Cash
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Credit	119500	Other Monetary Assets
Credit	120000	Foreign Currency
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	141000	Advances and Prepayments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Credit	169000	Other Non-Federal Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets

H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

Reference: FASAB SFFAS No. 31, "Accounting for Fiduciary Activities"

Budgetary Entry
None

Proprietary Entry

Debit	340000	Fiduciary Net Assets
Credit	610000	Operating Expenses/Program Costs
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Non-Production Costs
Credit	721000	Losses on Disposition of Assets - Other
Credit	721100	Losses on Disposition of Investments
Credit	721200	Losses on Disposition of Borrowings
Credit	728000	Unrealized Losses
Credit	729000	Other Losses
Credit	729200	Other Losses From Impairment of Assets
Credit	730000	Extraordinary Items
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year

H301 To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.

Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

Reference: FASAB SFFAS 31, "Accounting for Fiduciary Activities"

Budgetary Entry
None

Proprietary Entry

Debit	520000	Revenue From Services Provided
Debit	531000	Interest Revenue - Other
Debit	531100	Interest Revenue - Investments
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Non-Financial Resources
Debit	590000	Other Revenue
Debit	711000	Gains on Disposition of Assets - Other
Debit	711100	Gains on Disposition of Investments
Debit	711200	Gains on Disposition of Borrowings
Debit	718000	Unrealized Gains
Debit	719000	Other Gains
Debit	730000	Extraordinary Items
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Credit	340000	Fiduciary Net Assets
Credit	520900	Contra Revenue for Services Provided
Credit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Credit	531800	Contra Revenue for Interest Revenue - Investments
Credit	531900	Contra Revenue for Interest Revenue - Other
Credit	532400	Contra Revenue for Penalties and Fines
Credit	532900	Contra Revenue for Administrative Fees
Credit	540900	Contra Revenue for Funded Benefit Program Revenue
Credit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Credit	560900	Contra Revenue for Donations - Financial Resources
Credit	561900	Contra Donated Revenue - Nonfinancial Resources
Credit	590900	Contra Revenue for Other Revenue

H310 To close equity contributions to fiduciary net assets.

Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

Reference: FASAB SFFAS No. 31, "Accounting for Fiduciary Activities"

Budgetary Entry
None

Proprietary Entry

Debit	341000	Contributions to Fiduciary Net Assets
Credit	340000	Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.

Comment: Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

Reference: FASAB SFFAS No. 31, "Accounting for Fiduciary Activities"

Budgetary Entry
None

Proprietary Entry

Debit	340000	Fiduciary Net Assets
Credit	342000	Withdrawals or Distributions of Fiduciary Net Assets

H400 To record warrant for Quota increase in the International Monetary Fund assets.

Budgetary Entry

Debit	411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche
Debit	411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

H402 To record the present value payment in the International Monetary Fund.

Comment: While it is acceptable to debit USSGL account 461000 in this situation, it is never acceptable for the balance in USSGL account 461000 to be a debit.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	729090	Losses on International Monetary Fund Assets
Credit	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment

H406 To record a Maintenance of Value Adjustment (increase), International Monetary Fund.

Budgetary Entry

Debit	411990	Other Appropriations Realized - International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

H410 To record an increase of the Letter of Credit for the International Monetary Fund.

Budgetary Entry
None

Proprietary Entry

Debit	119309	International Monetary Fund - Currency Holdings
Credit	119305	International Monetary Fund - Letter of Credit

H412 To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.

Budgetary Entry
None

Proprietary Entry

Debit	119305	International Monetary Fund - Letter of Credit
Debit	119333	International Monetary Fund - Reserve Position
Credit	101000	Fund Balance With Treasury
Credit	119309	International Monetary Fund - Currency Holdings

H420 To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.

Budgetary Entry

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit	417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

H422 To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.

Budgetary Entry

Debit	417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

H424 To record a decrease for the maintenance of value adjustment and transfer the excess.

Budgetary Entry

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Debit	462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)
Credit	417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

H426 To record the transfer-in of the excess funds due to the maintenance of value decrease adjustment.

Budgetary Entry

Debit	417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

H428 To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.

Budgetary Entry

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit	435190	Partial Cancellation of Authority - International Monetary Fund

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

H430 To record payment vouchers.

Comment: Reverse this TC for amendments.

Budgetary Entry
None

Proprietary Entry

Debit	119305	International Monetary Fund - Letter of Credit
Credit	101000	Fund Balance With Treasury

H432 To record a decrease to the Reserve Position.

Comment: Reverse this TC for an increase.

Budgetary Entry
None

Proprietary Entry

Debit	119309	International Monetary Fund - Currency Holdings
Credit	119333	International Monetary Fund - Reserve Position

H434 To record a decrease in Currency.

Comment: Reverse this TC for an increase.

Budgetary Entry
None

Proprietary Entry

Debit	119307	International Monetary Fund - Dollar Deposits With the IMF
Credit	119090	Other Cash - International Monetary Fund

H436 To record a decrease in the Quota due to CVA.

Budgetary Entry
None

Proprietary Entry

Debit	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
Credit	119309	International Monetary Fund - Currency Holdings

H438 To record a gain in the Quota.

Budgetary Entry

Debit	429590	Adjustments to the International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry

Debit	119309	International Monetary Fund - Currency Holdings
Credit	719090	Gains on International Monetary Fund Assets

H440 To record a loss in the Quota.

Budgetary Entry

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit	429590	Adjustments to the International Monetary Fund

Proprietary Entry

Debit	729090	Losses on International Monetary Fund Assets
Credit	119309	International Monetary Fund - Currency Holdings

H442 To record the issuance of a new loan to International Monetary Fund.

Budgetary Entry
None

Proprietary Entry

Debit	135090	Loans Receivable - International Monetary Fund
Credit	101000	Fund Balance With Treasury

H444 To record the repayment on the loan.

Comment: Debit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was lower than when the loan was issued. Credit USSGL account 135990 if the exchange rate is different from when the loan was issues as the amount of cash received was higher than when the loan was issued.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	135990	Allowance for Loss on Loans Receivable - International Monetary Fund
Credit	135090	Loans Receivable - International Monetary Fund

H446 To record in the FX rate change for loans (decrease in allowance/gain.)

Budgetary Entry

Debit	429590	Adjustments to the International Monetary Fund
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry

Debit	135990	Allowance for Loss on Loans Receivable - International Monetary Fund
Credit	719090	Gains on International Monetary Fund Assets

H448 To record warrant for FX rate change.

Budgetary Entry

Debit	411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)
Credit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

H449 To record in the FX rate change for loans (increase in allowance/loss.)

Budgetary Entry

Debit	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund
Credit	429590	Adjustments to the International Monetary Fund

Proprietary Entry

Debit	729090	Losses on International Monetary Fund Assets
Credit	135990	Allowance for Loss on Loans Receivable - International Monetary Fund

H450 To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.

Budgetary Entry
None

Proprietary Entry

Debit	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment
Credit	119305	International Monetary Fund - Letter of Credit

H480 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit	417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund
Debit	420190	Total Actual Resources - Collected - International Monetary Fund
Credit	411990	Other Appropriations Realized - International Monetary Fund
Credit	411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche
Credit	411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit