**A100 - A399 Funding - Budgetary Resources Other Than Collections**

**A102** To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC-A104.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

**A104** To record the enactment of appropriations.

**Comment:** If appropriations were anticipated, credit USSGL account 412000. For anticipated appropriations, see USSGL TC-A102. 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 Treasury 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 Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

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

**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. If the reduction is classified as a sequester amount, record only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

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

# Budgetary Entry

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

**Proprietary Entry**

None

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 415000 | Reappropriations - Transfers-In |
| Credit | 445000 | Unapportioned 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 Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 439000 | Reappropriations - Transfers-Out |
| **Proprietary Entry** | | |
| Debit | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury |

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

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

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

# Budgetary Entry

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

**Proprietary Entry**

None

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

# Budgetary Entry

Debit 445000 Unapportioned Authority Credit 451000 Apportionments

# Proprietary Entry

None

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

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

# Budgetary Entry

Debit 445000 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.

# 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.

# Budgetary Entry

Debit 451000 Apportionments

Credit 461000 Allotments - Realized Resources

# Proprietary Entry

None

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

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

transactions that reference a reversal of this transaction: A712, C604, C608, and C620.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| Credit | 451000 | Apportionments |
| Credit | 461000 | Allotments - Realized Resources |

**Proprietary Entry**

None

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

**Comment:** USSGL transactions that reference this transaction: A186, A212, A706, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612,

C614, C616, C618, C626, C640, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.

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

# Budgetary Entry

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

# Proprietary Entry

None

**A124** To record unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation. 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.

**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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439701 | Unobligated Balances of Receipts and Appropriations Temporarily Precluded |
|  |  | From Obligation |

**Proprietary Entry**

None

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

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

# Budgetary Entry

Debit 445000 Unapportioned 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 Authority

Credit 443000 Unapportioned Authority - OMB Deferral

# Proprietary Entry

None

**A127** To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |

**Proprietary Entry**

None

**A128** To record authority temporarily unavailable pursuant to public law.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary |

**Proprietary Entry**

None

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

**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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 439800 | Offsetting Collections Temporarily Precluded From Obligation |

**Proprietary Entry**

None

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 299000 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the- board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned 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 | 299000 | Other Liabilities Without Related Budgetary Obligations |

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

**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 299000 if withdrawal of funds does not occur simultaneously.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned 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 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |

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

**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 416600 was previously established. Also post USSGL TC-518 to adjust the receivable if USSGL account 412600 was previously established. When reducing spending authority from offsetting collections, include Authority Type Code attribute "S" to ensure proper flow OMB Schedule

P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 299000 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

|  |  |  |
| --- | --- | --- |
| **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 | 299000 | Other Liabilities Without Related Budgetary Obligations |

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

**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 445000 Unapportioned Authority

Credit 463000 Funds Not Available for Commitment/Obligation

# Proprietary Entry

None

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

**Comment:** See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as

"Receipts Unavailable for Obligation Upon Collection" at yearend.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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:** USSGL implementation guidance; Credit Reform Case Study

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 406000 | Anticipated Collections From Non-Federal Sources |
| Debit | 407000 | Anticipated Collections From Federal Sources |
| Debit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

**Proprietary Entry**

None

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

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

# Budgetary Entry

None

# Proprietary Entry

Debit 299000 Other Liabilities Without Related Budgetary Obligations Credit 101000 Fund Balance With Treasury

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Credit | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year |
|  |  | Authority |
| Credit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year |
|  |  | Balances |

**Proprietary Entry**

None

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Credit | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year |
|  |  | Authority |
| Credit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year |
|  |  | Balances |
| **Proprietary Entry** | | |
| Debit | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 297000 | Liability for Capital Transfers |

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

**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |

**A148** To record decreases to indefinite borrowing authority.

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

# Budgetary Entry

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

**Proprietary Entry**

None

**A152** To record indefinite or definite borrowing authority.

**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148. **Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide **Budgetary Entry**

|  |  |  |
| --- | --- | --- |
| Debit | 414100 | Current-Year Borrowing Authority Realized |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

# Proprietary Entry

None

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

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

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

# Budgetary Entry

Debit 414100 Current-Year Borrowing Authority Realized Credit 404200 Estimated Indefinite Borrowing Authority

# Proprietary Entry

None

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 411900 | Other Appropriations Realized |
| Credit | 414000 | Substitution of Borrowing Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 414800 | Resources Realized From Borrowing Authority |
| Credit | 414500 | Borrowing Authority Converted to Cash |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 251000 | Principal Payable to the Bureau of the Fiscal Service |
| Credit | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform |
| Credit | 252000 | Principal Payable to the Federal Financing Bank |

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

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

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

Transfers

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 417000 | Transfers - Current-Year Authority |
| Credit | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

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

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

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

# Budgetary Entry

Debit 404400 Anticipated Reductions to Borrowing Authority

Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority Realized

# Proprietary Entry

None

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

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

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

# Budgetary Entry

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

# Proprietary Entry

None

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - 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.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 415300 | Transfers of Contract Authority - Nonallocation |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 404200 | Estimated Indefinite Borrowing Authority |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

transaction may only be recorded by the Department of Transportation.

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

Transfers

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 415300 | Transfers of Contract Authority - Nonallocation |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure 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 | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds 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.

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

Transfers

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 415300 | Transfers of Contract Authority - Nonallocation |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 413100 | Current-Year Contract Authority Realized |
| Credit | 445000 | Unapportioned 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.

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

Transfers

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 415300 | Transfers of Contract Authority - Nonallocation |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

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

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

# Budgetary Entry

Debit 413100 Current-Year Contract Authority Realized Credit 403200 Estimated Indefinite Contract Authority

# Proprietary Entry

None

no longer required.

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 413500 | Contract Authority Liquidated |
| Credit | 413000 | Appropriation To Liquidate Contract Authority Withdrawn |
| **Proprietary Entry** | | |
| Debit | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 101000 | Fund Balance With Treasury |

**A170** To record the warrant liquidating contract authority.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 413800 | Appropriation To Liquidate Contract Authority |
| Credit | 413500 | Contract Authority Liquidated |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 413800 | Appropriation To Liquidate Contract Authority |
| Credit | 413500 | Contract Authority Liquidated |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

**A172** To record anticipated actual reductions to contract authority.

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

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

# Budgetary Entry

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

# Proprietary Entry

None

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 | Nonexpenditure 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 yearend preclosing USSGL TC-F112.

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

# Budgetary Entry

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

**Proprietary Entry**

None

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 403200 | Estimated Indefinite Contract Authority |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | Nonexpenditure Financing Sources - Transfers-In - Other |

**A178** To record anticipated adjustments/decreases to contract authority.

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds 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 nonexpenditure allocation transfer of funds has not yet been accomplished.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 451000 | Apportionments |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 413700 | Transfers of Contract Authority - Allocation |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |

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

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested 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 |

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

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

# Budgetary Entry

None

# Proprietary Entry

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund |
|  |  | Receipts |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 574000 | Appropriated Dedicated Collections Transferred In |

that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 574000 Appropriated Dedicated Collections Transferred In

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned 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 |

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

# Budgetary Entry

Debit 413200 Substitution of Contract Authority Credit 413500 Contract Authority Liquidated

# Proprietary Entry

None

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 |

**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 299000 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 | 299000 | Other Liabilities Without Related Budgetary Obligations |

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.

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

# Budgetary Entry

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

**Proprietary Entry**

None

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously |
|  |  | Precluded From Obligation |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 415800 | Authority Made Available From Offsetting Collection Balances Previously |
|  |  | Precluded From Obligation |
| Credit | 445000 | Unapportioned 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.

|  |  |  |
| --- | --- | --- |
| **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 Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |

**A196** To record the annualized level of an appropriation provided under a continuing resolution.

**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

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

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

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

# Budgetary Entry

None

# Proprietary Entry

Debit 109000 Fund Balance With Treasury While Awaiting a Warrant Credit 310100 Unexpended Appropriations - Appropriations Received

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

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

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 109000 | Fund Balance With Treasury While Awaiting a Warrant |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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

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

**Comment:** Also post USSGL TC-A204.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 412500 | Loan Modification Adjustment Transfer Appropriation |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 579000 | Other Financing Sources |

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

# Budgetary Entry

None

# Proprietary Entry

Debit 729000 Other Losses

Credit 139900 Allowance for Subsidy Credit 218000 Loan Guarantee Liability

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

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

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

# Budgetary Entry

None

# Proprietary Entry

Debit 599800 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury

Credit 101000 Fund Balance With Treasury

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 445000 | Unapportioned 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. Treasury while waiting for the appropriation warrant to be adjusted.

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

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

# Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

# Proprietary Entry

None

**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 for additional guidance, such as Statement of Transactions (224) transactions.

# 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 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 for additional guidance, such as Statement of Transactions (224) transactions.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 445000 | Unapportioned 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 |

# A400 - A699 Funding - Authority Transfers

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

# Budgetary Entry

Debit 416500 Allocations of Authority - Anticipated From Invested Balances Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

# Proprietary Entry

None

**A404** To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts 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 Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 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.

# 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 Noninvested 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.

|  |  |  |
| --- | --- | --- |
| **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 Noninvested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 419200 | Balance Transfers - Unexpired to Expired |
| Credit | 445000 | Unapportioned Authority |
| Credit | 465000 | Allotments - Expired Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 419200 | Balance Transfers - Unexpired to Expired |
| Credit | 445000 | Unapportioned Authority |
| Credit | 465000 | Allotments - Expired Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

**Comment:** Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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 nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |
| Credit | 416500 | Allocations of Authority - Anticipated From Invested Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 416700 | Allocations of Realized Authority - Transferred From Invested Balances |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested |
|  |  | Balances |
| Credit | 445000 | Unapportioned 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 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred |
|  |  | From Invested Balances - Temporary Reduction |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested |
|  |  | Balances |
| **Proprietary Entry** | | |
| Debit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

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

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

Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC- A135.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |
| Credit | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred |
|  |  | From Invested Balances - Temporary Reduction |
| **Proprietary Entry** | | |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 576500 | Nonexpenditure 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.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested |
|  |  | Balances |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |

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

**Comment:** Record a debit to USSGL accounts 416600 and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 416700 | Allocations of Realized Authority - Transferred From Invested Balances |
| **Proprietary Entry** | | |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Debit | 576500 | Nonexpenditure 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 Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |
| **Proprietary Entry** | | |
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure 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 Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 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 | Nonexpenditure Financing Sources - Transfers-In - Other |

**A440** To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer 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 Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 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.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned 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 Noninvested 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.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 Noninvested Accounts |
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

the 310000 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 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 Noninvested Accounts |
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 445000 | Unapportioned 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 Noninvested Accounts |
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 445000 | Unapportioned 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 | Nonexpenditure Financing Sources - Transfers-In - Other |

appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 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 Noninvested Accounts |
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 445000 | Unapportioned 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 Noninvested Accounts |
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

**Comment:** Transfer partner must use USSGL TC-A454. Record USSGL account 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 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

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 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 419900 | Transfer of Expired Expenditure Transfers - Receivable |
| **Proprietary Entry** | | |
| Debit | 575000 | Expenditure Financing Sources - Transfers-In |
| Credit | 133500 | Expenditure Transfers Receivable |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 419900 | Transfer of Expired Expenditure Transfers - Receivable |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 133500 | Expenditure Transfers Receivable |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

expired

balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| Credit | 445000 | Unapportioned 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 nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired

balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| **Proprietary Entry** | | |
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired

balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

Refer to conventions and limitations listed on the coversheet at the beginning of this section.

# 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 Nonexpenditure Financing Sources - Transfers-In - Other

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

# Budgetary Entry

Debit 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 445000 Unapportioned Authority

Credit 462000 Unobligated Funds 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.

# 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 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change |
|  |  | of Purpose |

**Proprietary Entry**

None

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 417000 | Transfers - Current-Year Authority |
| Debit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Debit | 419000 | Transfers - Prior-Year Balances |
| Debit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change |
|  |  | of Purpose |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310200 | Unexpended Appropriations - Transfers-In |

transfer is derived from appropriated receipts.

**Comment:** Trust and special funds credit USSGL account 575500 to transfer appropriated receipts.

Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 417000 | Transfers - Current-Year Authority |
| Debit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Debit | 419000 | Transfers - Prior-Year Balances |
| Debit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change |
|  |  | of Purpose |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 416000 | Anticipated Transfers - Current-Year Authority |
| Debit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Debit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of |
|  |  | Purpose |
| Credit | 417000 | Transfers - Current-Year Authority |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Credit | 419000 | Transfers - Prior-Year Balances |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| **Proprietary Entry** | | |
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds debit USSGL account 576500 to transfer appropriated receipts.

Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 416000 | Anticipated Transfers - Current-Year Authority |
| Debit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Debit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of |
|  |  | Purpose |
| Credit | 417000 | Transfers - Current-Year Authority |
| Credit | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
| Credit | 419000 | Transfers - Prior-Year Balances |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure 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 Treasury 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 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 |

**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 Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

**Comment:** Transfer of USSGL accounts 445000 and 462000. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 417000 | Transfers - Current-Year Authority |
| Credit | 419000 | Transfers - Prior-Year Balances |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| **Proprietary Entry** | | |
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** Transfer of USSGL accounts 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A488, A492, A540 and A544.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

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

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 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 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Credit | 419500 | Transfer of Obligated Balances |
| **Proprietary Entry** | | |
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544.

Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 493100 | Delivered Orders - Obligations Transferred, Unpaid |
| Credit | 419500 | Transfer of Obligated Balances |
| **Proprietary Entry** | | |
| Debit | 211000 | Accounts Payable |
| Credit | 101000 | Fund Balance With Treasury |

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Credit | 419500 | Transfer of Obligated Balances |
| **Proprietary Entry** | | |
| Debit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 141000 | Advances and Prepayments |

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

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

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

# 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 |

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

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

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 422500 | Expenditure Transfers from Trust Funds - Receivable |
| Credit | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Credit | 445000 | Unapportioned 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 account 465000 in expired TAFS only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 nonexchange transactions.

**Comment:** If a reduction occurs, reverse this transaction and also post USSGL TC-A135.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 215500 | Expenditure Transfers Payable |

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| 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.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 425500 | Expenditure Transfers from Trust Funds - Collected |
| Credit | 422500 | Expenditure Transfers from Trust Funds - Receivable |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 133500 | Expenditure Transfers Receivable |

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

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

**Reference:** USSGL implementation guidance; Trust Funds Guide

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 215500 | Expenditure Transfers Payable |
| Credit | 101000 | Fund Balance With Treasury |

**A506** To record in the receiving agency the actual nonexpenditure 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 Treasury 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 nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

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

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 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 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

**Comment:** For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, |
|  |  | Refunds Collected |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

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

**Comment:** For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** Also post USSGL TC-B134. Use USSGL account 576000 for nonexchange expenditure transfers.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | Fund Balance With Treasury |

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

**Comment:** Also post USSGL TC-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 | Nonexpenditure 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 | Nonexpenditure 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 nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** Transfer partner must use USSGL TC-A516.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure 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 | Nonallocation Transfers of Invested Balances - Payable |
| Credit | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable |
|  |  | - Temporary Reduction/Cancellation |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |

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

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |
| Credit | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable |
|  |  | - Temporary Reduction/Cancellation |
| **Proprietary Entry** | | |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |

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

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

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

Specific Treasury Appropriation Fund Symbols

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| Credit | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

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

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

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

Specific Treasury Appropriation Fund Symbols

# Budgetary Entry

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

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

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

Specific Treasury Appropriation Fund Symbols

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

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

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

Specific Treasury Appropriation Fund Symbols

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 101000 | Fund Balance With Treasury |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

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

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-

Allocation Transfers of Invested Balances

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 417100 | Nonallocation Transfers of Invested Balances - Receivable |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |

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

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

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-

Allocation Transfers of Invested Balances

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 417200 | Nonallocation Transfers of Invested Balances - Payable |
| **Proprietary Entry** | | |
| Debit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |

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

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

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-

Allocation Transfers of Invested Balances

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 417300 | Nonallocation Transfers of Invested Balances - Transferred |
| Credit | 417100 | Nonallocation Transfers of Invested Balances - Receivable |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 133000 | Receivable for Transfers of Currently Invested Balances |

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

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

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-

Allocation Transfers of Invested Balances

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 417200 | Nonallocation Transfers of Invested Balances - Payable |
| Credit | 417300 | Nonallocation Transfers of Invested Balances - Transferred |
| **Proprietary Entry** | | |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 101000 | Fund Balance With Treasury |

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

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 419500 | Transfer of Obligated Balances |
| Credit | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund |
|  |  | TAFS - Receivable - Transferred |
| Credit | 408200 | Allocations of Realized Authority - To Be Transferred From Invested |
|  |  | Balances - Transferred |
| Credit | 408300 | Transfers - Current-Year Authority - Receivable - Transferred |
| Credit | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred |
| Credit | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred |
| Credit | 423400 | Other Federal Receivables - Transferred |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - |
|  |  | Receivable - Transferred |
| Debit | 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances |
|  |  | - Transferred |
| Debit | 408300 | Transfers - Current-Year Authority - Receivable - Transferred |
| Debit | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred |
| Debit | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred |
| Debit | 423400 | Other Federal Receivables - Transferred |
| Credit | 419500 | Transfer of Obligated Balances |
| **Proprietary Entry** | | |
| Debit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury |

**A544** To record in the transferring agency the nonexpenditure 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 | Nonexpenditure Financing Sources - Transfers-Out - Other |

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

**Comment:** Transfer or USSGL account 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 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Credit | 101000 | Fund Balance With Treasury |

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

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

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 480200

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Credit | 419500 | Transfer of Obligated Balances |
| **Proprietary Entry** | | |
| Debit | 573000 | Financing Sources Transferred Out Without Reimbursement |
| Credit | 141000 | Advances and Prepayments |

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

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

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 480200

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 419500 | Transfer of Obligated Balances |
| Credit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| **Proprietary Entry** | | |
| Debit | 141000 | Advances and Prepayments |
| Credit | 572000 | Financing Sources Transferred In Without Reimbursement |

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

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 422500

# Budgetary Entry

Debit 419500 Transfer of Obligated Balances

Credit 423100 Unfilled Customer Orders With Advance - Transferred

# Proprietary Entry

None

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

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 422500

# Budgetary Entry

Debit 423100 Unfilled Customer Orders With Advance - Transferred Credit 419500 Transfer of Obligated Balances

# Proprietary Entry

None

**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 and Other Income |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

**Proprietary Entry**

None

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

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

# Budgetary Entry

Debit 422100 Unfilled Customer Orders Without Advance Credit 421000 Anticipated Reimbursements and Other Income

# 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.

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

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

Obligations Scenario

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 421000 | Anticipated Reimbursements and Other Income |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |

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

**Comment:** See USSGL TC-C182

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 422200 | Unfilled Customer Orders With Advance |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| **Proprietary Entry** | | |
| Debit | 231000 | Liability for Advances and Prepayments |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 231000 | Liability for Advances and Prepayments |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** The ordering agency uses USSGL TC-B406.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 425100 | Reimbursements and Other Income 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:** None

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 425100 | Reimbursements and Other Income 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-B134. 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 "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 610000 during the year and distribute those costs to the various "in-process" accounts at yearend.

Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs- B604, E104, and E106.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | Nonproduction 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.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 261000 | Actuarial Pension Liability |
| Credit | 101000 | Fund Balance With Treasury |

**B104** To record in a loan guarantee financing account a disbursement to a third party, where no asset is received.

This transaction, for example, includes payments of default claims and interest supplements. **Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default. **Reference:** USSGL implementation guidance; Credit Reform Case Studies

|  |  |  |
| --- | --- | --- |
| **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- B134.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 217000 | Subsidy Payable to the Financing Account |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. **Reference:** USSGL implementation guidance; Credit Reform Case Studies **Budgetary Entry**

|  |  |  |
| --- | --- | --- |
| Debit | 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-B134.

|  |  |  |
| --- | --- | --- |
| **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 |
| 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 nonFederal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC-B134.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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-B134. See USSGL TC-B418 for accrued interest.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or |
|  |  | the Federal Financing Bank |
| Debit | 632000 | Interest Expenses on Securities |
| Debit | 633000 | Other Interest Expenses |
| Credit | 101000 | Fund Balance With Treasury |

**B110** To record a confirmed disbursement schedule previously accrued.

**Comment:** Clearing from unpaid to paid.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 211000 | Accounts Payable |
| Debit | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit | 212000 | Disbursements in Transit |
| Debit | 213000 | Contract Holdbacks |
| Debit | 216000 | Entitlement Benefits Due and Payable |
| Debit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Debit | 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 |

**B112** To record accrued interest paid.

**Comment:** See USSGL TC-B418 for the accrued liability.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Debit | 214100 | Accrued Interest Payable - Loans |
| Debit | 214200 | Accrued Interest Payable - Debt |
| Credit | 101000 | Fund Balance With Treasury |

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** This transaction is applicable to guaranteed loans.

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

|  |  |  |
| --- | --- | --- |
| **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 |

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

**Comment:** This transaction is applicable to guaranteed loans.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 155100 | Foreclosed Property |
| Credit | 101000 | Fund Balance With Treasury |

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

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

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

Financing Sources"

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Credit | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources |
| **Proprietary Entry** | | |
| Debit | 589000 | Tax Revenue Refunds - Not Otherwise Classified |
| Debit | 589100 | Tax Revenue Refunds - Individual |
| Debit | 589200 | Tax Revenue Refunds - Corporate |
| Debit | 589300 | Tax Revenue Refunds - Unemployment |
| Debit | 589400 | Tax Revenue Refunds - Excise |
| Debit | 589500 | Tax Revenue Refunds - Estate and Gift |
| Debit | 589600 | Tax Revenue Refunds - Customs |
| Credit | 101000 | Fund Balance With Treasury |

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

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year |
|  |  | Authority |
| Debit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year |
|  |  | Balances |
| Credit | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year |
|  |  | Authority |
| Credit | 415200 | Actual Capital Transfers to the General Fund of the Treasury, 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 nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year |
|  |  | Authority |
| Debit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year |
|  |  | Balances |
| Credit | 414200 | Actual Repayment of Borrowing Authority Converted to Cash |
| 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.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 414200 | Actual Repayment of Borrowing Authority Converted to Cash |
| 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-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

# 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.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| 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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use Budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B165 for securities acquired at a premium by nonfiduciary deposit funds.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Debit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Debit | 439800 | Offsetting Collections Temporarily Precluded From Obligation |
| Debit | 445000 | Unapportioned 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 |

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B166 for securities

acquired at a discount by nonfiduciary deposit fund.

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

# Budgetary Entry

None

# Proprietary Entry

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

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

**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Debit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Debit | 439800 | Offsetting Collections Temporarily Precluded From Obligation |
| Debit | 445000 | Unapportioned 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 |

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

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

Property"

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 |

# Budgetary Entry

None

# Proprietary Entry

Debit 134200 Interest Receivable - Investments Credit 101000 Fund Balance With Treasury

**B134** To record appropriations used this fiscal year.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D126, D132, D134, E102,

E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D108, D110, F148 and F128.

**Reference:** USSGL implementation guidance; Appropriations Used

# Budgetary Entry

None

# Proprietary Entry

Debit 310700 Unexpended Appropriations - Used Credit 570000 Expended Appropriations

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 711200 | Gains on Disposition of Borrowings |

Treasury.

**Comment:** See Office of Management and Budget Circular No. A-11 for further instruction on the payment

hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.

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

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 721200 | Losses on Disposition of Borrowings |
| Credit | 101000 | Fund Balance With Treasury |

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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:** USSGL implementation guidance: Capital Transfers Scenario

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Credit | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year |
|  |  | Authority |
| Credit | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year |
|  |  | Balances |
| **Proprietary Entry** | | |
| Debit | 576600 | Nonexpenditure 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.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 120000 Foreign Currency Credit 119000 Other Cash

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal

Service

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

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

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

# 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:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

# 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 |

**B146** To record a foreign currency rate intervention.

**Comment:** For the Department of Treasury use only. Credit USSGL account 167000 if long-term investments are used for interventions.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Credit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Credit | 167000 | Foreign Investments |

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

**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse 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 for additional guidance, such as Statement of Transactions (224) transactions.

# Budgetary Entry

None

# Proprietary Entry

Debit 113000 Funds 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 for additional guidance, such as Statement of Transactions (224) transactions.

# 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 |

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 for additional guidance, such as Statement of Transactions (224) transactions.

# 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 |

**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:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC- B129 if accrued interest is purchased.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned 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 Treasury 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-B134

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise |
| Credit | 101000 | Fund Balance With Treasury |

**B210** To record the payment of remuneration.

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| **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 |

**B300 - B399 Disbursements and Payables - Commitments/Undelivered Orders/Expended Authority - Unpaid B302** To record a commitment of unobligated amounts in programs subject to apportionment.

**Comment:** To decrease the commitment, reverse this transaction.

# Budgetary Entry

Debit 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.

# 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.

# 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.

|  |  |  |
| --- | --- | --- |
| **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.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| **Proprietary Entry** | | |
| Debit | 141000 | Advances and Prepayments |
| Credit | 112500 | U.S. Debit Card Funds |

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

**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.

**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.

**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

# 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, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 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 | 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 | Nonproduction Costs |
| Credit | 211000 | Accounts Payable |
| Credit | 213000 | Contract Holdbacks |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Credit | 219100 | Employee Health Care Liability Incurred but Not Reported |
| 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:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections Credit 211000 Accounts Payable

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

# Budgetary Entry

Debit 480100 Undelivered Orders - Obligations, Unpaid Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

# Proprietary Entry

None

**B405** To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance.

# Budgetary Entry

None

# Proprietary Entry

Debit 679000 Other Expenses Not Requiring Budgetary Resources Credit 211000 Accounts Payable

**B406** To record the delivery of goods and services in the same year the order was placed and to accrue a liability.

The current-year expended authority is more than the original obligation.

**Comment:** If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL

TCs-E104 through E117.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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 | 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 | Nonproduction Costs |
| Credit | 211000 | Accounts Payable |
| Credit | 213000 | Contract Holdbacks |

**B407** To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections Credit 679500 Contra Expense-Nonfiduciary Deposit Fund Intragovernmental

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 | 216000 | Entitlement Benefits Due and Payable |
| Debit | 219000 | Other Liabilities With Related Budgetary Obligations |
| 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.

**Reference:** USSGL implementation guidance; Canceled Payables

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 211000 | Accounts Payable |

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

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned 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 | 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 |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |

**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 | Employee Health Care Liability Incurred but Not Reported |
| 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-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 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry when realization indicates no contingent liability.

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

Property"

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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:** Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments to the General Fund of Treasury.

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

# 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:** USSGL implementation guidance; FECA Liability

# 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-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.

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

# 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.

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

Property"

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 152100 | Inventory Purchased for Resale |
| Credit | 211000 | Accounts Payable |

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

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

# Budgetary Entry

None

# Proprietary Entry

Debit 154100 Forfeited Property Held for Sale Credit 232000 Other Deferred Revenue

**B434** To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 154100 Forfeited Property Held for Sale Credit 232000 Other Deferred Revenue

**B436** To record the funded portion of cleanup costs that was previously estimated.

**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.

**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 299500 | Estimated Cleanup Cost Liability |
| Debit | 610000 | Operating Expenses/Program Costs |
| Debit | 690000 | Nonproduction Costs |
| Credit | 211000 | Accounts Payable |
| Credit | 680000 | Future Funded Expenses |

**B438** To record capital lease liability.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 181000 | Assets Under Capital Lease |
| Credit | 294000 | Capital Lease Liability |

**B440** To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 214000 Accrued Interest Payable - Not Otherwise Classified Credit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

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

**Comment:** For the Department of Treasury use only.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 211000 | Accounts Payable |

**B446** To record the IMF Annual Assessment.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| **Proprietary Entry** | | |
| Debit | 211000 | Accounts Payable |
| Debit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 610000 | Operating Expenses/Program Costs |

**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 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-B134. 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 | 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 | Nonproduction 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.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 112500 | U.S. Debit Card Funds |

**B610** To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.

**Comment:** The amount in USSGL account 422200 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.

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

# Budgetary Entry

Debit 425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid Credit 422200 Unfilled Customer Orders With Advance

# Proprietary Entry

None

# C100 - C399 Collections and Receivables - Receipts

**C101** To record the transfer of recognized subsidy from the program fund to the financing fund.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

# Budgetary Entry

Debit 422100 Unfilled Customer Orders Without Advance 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 - Nonfinancial Resources

**C103** To record the collection of subsidy costs in the financing account.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 427100 | Actual Program Fund Subsidy Collected |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 422100 | Unfilled Customer Orders Without Advance |
| **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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 427100 | Actual Program Fund Subsidy Collected |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned 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.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was

previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |
| 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 |

**C108** To record collections in nonfiduciary deposit funds.

**Comment:** This entry is for the initial and subsequent collections from non-federal sources into a nonfiduciary deposit fund. This entry should not be used for collections of interest on Treasury securities. For accrual and collection of interest on Treasury securities, see TC- C418, TC-E205 and TC-C156.

**Reference:** USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and

Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 113500 | Funds Held Outside of Treasury - Non-Budgetary |
| Debit | 119000 | Other Cash |
| Credit | 240000 | Liability for Nonfiduciary 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-A122 if authority was

previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 426000 | Actual Collections of "governmental-type" Fees |
| Debit | 426100 | Actual Collections of Business-Type Fees |
| Debit | 426200 | Actual Collections of Loan Principal |
| Debit | 426300 | Actual Collections of Loan Interest |
| Debit | 426400 | Actual Collections of Rent |
| Debit | 426500 | Actual Collections From Sale of Foreclosed Property |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources |
| Debit | 427300 | Interest Collected From Treasury |
| Debit | 427600 | Actual Collections From Financing Fund |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 135000 | Loans Receivable |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 155100 | Foreclosed Property |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 540000 | Funded Benefit Program Revenue |
| Credit | 550000 | Insurance and Guarantee Premium Revenue |

|  |  |  |
| --- | --- | --- |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |
| Credit | 590000 | Other Revenue |

**C110** To reclassify collections to liquidate prior-year deficiency.

**Reference:** USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |

**Proprietary Entry**

None

**C111** To record collections in clearing account Treasury Account Symbols (TAS).

**Reference:** USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and

Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 101000 Fund Balance With Treasury Credit 241000 Liability for Clearing Accounts

**C112** To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

**Comment:** See USSGL TC-B308 for application of an advance. This transaction is also applicable to credit card rebates.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 141000 | Advances and Prepayments |

**C113** To record receipt of coupon payment and interest collection on non-federal securities.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **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-A122 if authority was previously anticipated and apportioned or USSGL TC- A123 if authority was previously anticipated in programs exempt from apportionment.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 232000 | Other Deferred Revenue |

**C115** To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

**Comment:** For the Department of the Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting

Guide

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 426100 | Actual Collections of Business-Type Fees |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 218000 | Loan Guarantee Liability |

**C118** To record in the financing fund fees earned when loans are disbursed.

**Comment:** For loan guarantees, fees are earned when the third party disburses.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 232000 | Other Deferred Revenue |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 218000 | Loan Guarantee Liability |

**C119** To record the receipt of remuneration.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 579000 | Other Financing Sources |

**C120** To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** See USSGL TC-A195, TC-C109, or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |

**C121** To record the maturity of Federal securities acquired at par value by a nonfiduciary deposit fund.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the maturity.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |

**C122** To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Prior to maturity, an entry is made to complete the amortization of a premium. See USSGL TC-A195, TC-C109, or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C123 for securities acquired at a premium by a nonfiduciary deposit fund.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| 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 |

**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-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109, or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service. See USSGL TC- C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| 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 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 |

**Comment:** See USSGL TC-C156 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued |
|  |  | by the Bureau of the Fiscal Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau |
|  |  | of the Fiscal Service Securities |

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 120900 | Uninvested Foreign Currency |
| Credit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 138400 | Interest Receivable - Foreign Currency Denominated Assets |
| Credit | 167000 | Foreign Investments |

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 120900 | Uninvested Foreign Currency |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 167000 | Foreign Investments |

(TAFS)

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the |
|  |  | Fiscal Service |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of |
|  |  | the Fiscal Service |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by |
|  |  | the Bureau of the Fiscal Service |

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

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction is also applicable to credit card rebates.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - |
|  |  | Obligations, Refunds Collected |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned Authority |
| Credit | 465000 | Allotments - Expired Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 141000 | Advances and Prepayments |

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

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, |
|  |  | Refunds Collected |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned 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 | 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 | Nonproduction Costs |

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

**Comment:** Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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 | 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 | Nonproduction Costs |

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

**Comment:** USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, |
|  |  | Refunds Collected |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned 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-B134 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-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded. This transaction is also applicable to credit card rebates.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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-B134.

**Reference:** USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |

**C140** To record the collection of receivables from Federal sources.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 427300 | Interest Collected From Treasury |
| Debit | 427700 | Other Actual Collections - Federal |
| 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 |

**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 yearend.

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

Financing Sources"

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 560000 | Donated Revenue - Financial Resources |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified |
| Credit | 580100 | Tax Revenue Collected - Individual |
| Credit | 580200 | Tax Revenue Collected - Corporate |
| Credit | 580300 | Tax Revenue Collected - Unemployment |
| Credit | 580400 | Tax Revenue Collected - Excise |
| Credit | 580500 | Tax Revenue Collected - Estate and Gift |
| Credit | 580600 | Tax Revenue Collected - Customs |
| Credit | 590000 | Other Revenue |
| Credit | 592300 | Valuation Change in Investments - Beneficial Interest in Trust |

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

**Comment:** To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

# Budgetary Entry

None

# Proprietary Entry

Debit 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 yearend.

# 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 | 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 Nonfiduciary 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 yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

# 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 Treasury general fund receipt account.

**Comment:** Also post D585. For collection of custodial receivables in a Treasury 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 |
| 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 |

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

**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

Debit 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:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **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:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

# 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 | 119000 | Other Cash |
| Debit | 119300 | International Monetary Fund Assets - Reserve Position |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Debit | 119500 | Other Monetary Assets |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |

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

**Comment:** See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL F124 to close USSGL account 298500.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform

**C152** To record loans receivable resulting from repayable advances.

**Comment:** This transaction is only available for use by the Department of Treasury.

**Reference:** Unemployment Trust Fund (UTF) Repayable Advances and Non-Repayable Advances Scenario.

# Budgetary Entry

None

# Proprietary Entry

Debit 135000 Loans Receivable

Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

**Comment:** Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 721200 | Losses on Disposition of Borrowings |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program |

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

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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 yearend.

# Budgetary Entry

None

# Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 577500 Nonbudgetary Financing Sources Transferred In

**C156** To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

**Comment:** For federal investments such as Treasury securities, interest revenue and contra revenue, should be recorded with TC-C418 and TC-E205. For investments in non-federal securities, interest should be accrued with TC-C417.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 134200 Interest Receivable - Investments

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **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 Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 560000 | Donated Revenue - Financial Resources |

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

**Comment:** Use only for pre-Credit Reform.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 155100 | Foreclosed Property |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable |
| Credit | 711000 | Gains on Disposition of Assets - Other |

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

**Comment:** This transaction does not include bad debt.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

# 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:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | 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 - Nonfinancial Resources |

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

**Comment:** When seized cash is deposited, see USSGL TC-D586.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 153100 Seized Monetary Instruments

Credit 299000 Other Liabilities Without Related Budgetary Obligations

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

**Comment:** Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

**Reference:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 153200 | Seized Cash Deposited |
| Debit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 153100 | Seized Monetary Instruments |
| Credit | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections |

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |

**C174** To record undeposited cash that was forfeited.

**Comment:** Reverse USSGL TC-C166.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 111000 Undeposited Collections

Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents

**C176** To record cash deposited after forfeiture.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 111000 | Undeposited Collections |

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

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

# Budgetary Entry

None

# Proprietary Entry

Debit 154100 Forfeited Property Held for Sale Credit 131000 Accounts Receivable

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

**Comment:** Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 135900 | Allowance for Loss on Loans Receivable |
| Debit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |
| Credit | 135000 | Loans Receivable |

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

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 421000 if unfilled customer orders were previously anticipated.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 422200 | Unfilled Customer Orders With Advance |
| Credit | 421000 | Anticipated Reimbursements and Other Income |
| 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.

# Budgetary Entry

Debit 425200 Reimbursements and Other Income Earned - Collected Credit 425100 Reimbursements and Other Income 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.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 425100 | Reimbursements and Other Income Earned - Receivable |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |

**C188** To record the collection of revenue into unavailable special fund receipt accounts.

**Comment:** See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 590000 | Other Revenue |

**C190** To record in a trust fund payments received from a Federal fund relating to exchange transactions.

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned 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.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

# 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.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

# 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:** USSGL implementation guidance; Capital Transfers Scenario.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 192500 | Capital Transfers Receivable |
| Credit | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers |

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

# Budgetary Entry

None

# Proprietary Entry

Debit 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 |

**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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 445000 | Unapportioned 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 |

**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. Treasury.

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

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

# Budgetary Entry

Debit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts Credit 424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected

# Proprietary Entry

None

# C400 - C599 Collections and Receivables - Receivables/Accrued Revenue

**C402** To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 131000 | Accounts Receivable |
| Debit | 132500 | Taxes Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 560000 | Donated Revenue - Financial Resources |
| Credit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
| Credit | 582100 | Tax Revenue Accrual Adjustment - Individual |
| Credit | 582200 | Tax Revenue Accrual Adjustment - Corporate |
| Credit | 582300 | Tax Revenue Accrual Adjustment - Unemployment |
| Credit | 582400 | Tax Revenue Accrual Adjustment - Excise |
| Credit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift |
| Credit | 582600 | Tax Revenue Accrual Adjustment - Customs |
| Credit | 590000 | Other Revenue |

**C403** To record a receivable for Old IMF Quota Payments.

**Comment:** For the Department of Treasury use only. Also post C405.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 131000 Accounts Receivable

Credit 575000 Expenditure Financing Sources - Transfers-In

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

**Comment:** Also post USSGL TC-C402.

# 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 yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net |
|  |  | Position |
| Credit | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial |
|  |  | Activity |

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

**Comment:** Applicable to guaranteed loans

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 131000 | Accounts Receivable |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation. **Reference:** USSGL implementation guidance; Credit Reform Case Studies **Budgetary Entry**

|  |  |  |
| --- | --- | --- |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 135000 | Loans Receivable |
| Debit | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Credit | 101000 | Fund Balance With Treasury |

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

**Reference:** Direct Loan Credit Reform Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 135000 Loans Receivable

Credit 134100 Interest Receivable - Loans

**C412** To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

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

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 428500 | Receivable From the Liquidating Fund |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| **Proprietary Entry** | | |
| Debit | 131000 | Accounts Receivable |
| Credit | 139900 | Allowance for Subsidy |

**C414** To record refund receivables, a downward adjustment to prior-year paid delivered orders, from nonFederal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC-C136 records the collection. USSGL account 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 | 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 | Nonproduction Costs |

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 428700 | Other Federal Receivables |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| **Proprietary Entry** | | |
| Debit | 131000 | Accounts Receivable |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

**C416** To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 428300 | Interest Receivable From Treasury |
| Debit | 428700 | Other Federal Receivables |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| **Proprietary Entry** | | |
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Funded Employment Benefit Contributions Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 540000 | Funded Benefit Program Revenue |
| Credit | 590000 | Other Revenue |

**C417** To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.

**Comment:** This entry is only for interest receivable on non-federal securities held by a nonfiduciary deposit fund. For accruals of interest receivable on federal securities such as U.S. Treasury securities, see TC-C418.

# Budgetary Entry

None

# Proprietary Entry

Debit 134200 Interest Receivable - Investments

Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**C418** To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

**Comment:** For federal securities held by nonfiduciary deposit funds also record TC - E205.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 134200 Interest Receivable - Investments Credit 531100 Interest Revenue - Investments

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| **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 Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Funded Employment Benefit Contributions Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Debit | 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 | Nonbudgetary Financing Sources Transferred In |
| Credit | 590000 | Other Revenue |

**C421** To accrue unfunded FECA revenue from Federal source by the Department of Labor.

**Comment:** None

**Reference:** USSGL implementation guidance; Federal Employees' Compensation Act (Workers' Compensation).

# Budgetary Entry

None

# Proprietary Entry

Debit 132100 Unfunded FECA Benefit Contributions Receivable Credit 540500 Unfunded FECA Benefit Revenue

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

**Comment:** These are not budgetary resources until collected.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Funded Employment Benefit Contributions Receivable |
| Debit | 132500 | Taxes Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 540000 | Funded Benefit Program Revenue |
| Credit | 550000 | Insurance and Guarantee Premium Revenue |
| Credit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
| Credit | 582100 | Tax Revenue Accrual Adjustment - Individual |
| Credit | 582200 | Tax Revenue Accrual Adjustment - Corporate |
| Credit | 582300 | Tax Revenue Accrual Adjustment - Unemployment |
| Credit | 582400 | Tax Revenue Accrual Adjustment - Excise |
| Credit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift |
| Credit | 582600 | Tax Revenue Accrual Adjustment - Customs |
| Credit | 590000 | Other Revenue |

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **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 | 232000 | Other Deferred Revenue |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 550000 | Insurance and Guarantee Premium Revenue |
| Credit | 590000 | Other Revenue |

**C425** To record accounts receivable in a nonfiduciary deposit fund.

**Reference:** USSGL Implementation Guide:Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 131000 Accounts Receivable

Credit 240000 Liability for Nonfiduciary 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 |

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

**Comment:** Applicable to activity for guaranteed loans.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 135000 | Loans Receivable |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 218000 | Loan Guarantee Liability |

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

**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 425100 | Reimbursements and Other Income 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:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

# Budgetary Entry

None

# Proprietary Entry

Debit 135000 Loans Receivable

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

**C432** To record loans other than credit reform.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 135000 | Loans Receivable |
| Credit | 101000 | Fund Balance With Treasury |

**C433** To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program.

Do not consider as a budgetary resource until collected.

# Budgetary Entry

None

# Proprietary Entry

Debit 138000 Loans Receivable - Troubled Assets Relief Program

Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program

**C434** To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program.

Do not consider as a budgetary resource until collected.

# Budgetary Entry

None

# Proprietary Entry

Debit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

Credit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

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

**Comment:** Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |

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

# Budgetary Entry

None

# Proprietary Entry

Debit 138100 Interest Receivable - Loans - Troubled Assets Relief Program Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

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

**Comment:** Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 298500.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 750000 Distribution of Income - Dividend

Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

# Budgetary Entry

None

# Proprietary Entry

Debit 131000 Accounts Receivable

|  |  |  |
| --- | --- | --- |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 218000 | Loan Guarantee Liability |
| Credit | 531000 | Interest Revenue - Other |

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

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

# Budgetary Entry

None

# Proprietary Entry

Debit 131000 Accounts Receivable Credit 120000 Foreign Currency

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

**Comment:** Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform Credit 134100 Interest Receivable - Loans

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

# Budgetary Entry

None

# Proprietary Entry

Debit 138000 Loans Receivable - Troubled Assets Relief Program

Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

**C450** To record the accrual of daily inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

# Budgetary Entry

None

# Proprietary Entry

Debit 134200 Interest Receivable - Investments Credit 531100 Interest Revenue - Investments

**C452** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non- revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also post USSGL TC B143.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned 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 previously accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post USSGL TC 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 | 445000 | Unapportioned 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.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 previously accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also post reversal of USSGL TC B143. If budgetary resources were previously anticipated, debit USSGL account 407000.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 407000 | Anticipated Collections From Federal Sources |
| Debit | 445000 | Unapportioned 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 |

**Comment:** Also post reversal of USSGL TC B143.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund |
|  |  | Receipts |
| **Proprietary Entry** | | |
| Debit | 134200 | Interest Receivable - Investments |
| Credit | 101000 | Fund Balance With Treasury |

# C600 - C799 Collections and Receivables - Asset Sale and Disposition (Gains and Losses)

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 120900 | Uninvested Foreign Currency |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 167000 | Foreign Investments |
| Credit | 167200 | Premium on Foreign Investments |

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 120900 | Uninvested Foreign Currency |
| Debit | 167100 | Discount on Foreign Investments |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 167000 | Foreign Investments |

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 account 407000 and special and trust funds credit USSGL account 412000.

Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C603 or TC-C619 for sale of securities purchased at a premium and sold at a gain or loss by a nonfiduciary deposit fund.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| 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 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 |

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 Nonfiduciary Deposit Funds and Undeposited Collections |
| Credit | 531100 | Interest Revenue - Investments |

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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109, 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.

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

|  |  |  |
| --- | --- | --- |
| **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 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 |

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 Nonfiduciary 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 |

Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| 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 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 |

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 Nonfiduciary Deposit Funds and Undeposited Collections |
| Credit | 531100 | Interest Revenue - Investments |

Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC-C611 or TC-C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| 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 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 |

liabilities over its assets.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned 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. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Website. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |

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 Nonfiduciary 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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |

disposed.

**Reference:** USSGL Implementation Guidance: FASAB FFATR No. 14 and FASAB SFFAS No. 44, "Accounting for the Disposal of General Property, Plant and Equipment" and "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use".

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| 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 | 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 | 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 | 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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |

**Reference:** USSGL Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No.14.

# 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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the 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 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 Nonfiduciary 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 Nonfiduciary 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.

# 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 Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau |
|  |  | of the Fiscal Service Securities |
| Credit | 169000 | Other Investments |
| Credit | 711100 | Gains on Disposition of Investments |

**C624** To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of |
|  |  | the Fiscal Service Securities |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 169000 | Other Investments |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 711100 | Gains on Disposition of Investments |

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

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

**Reference:** USSGL implementation guidance; Disposition of Personal Property

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned 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.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 155100 | Foreclosed Property |
| Credit | 711000 | Gains on Disposition of Assets - Other |

**C630** To record the sale of stockpile materials.

**Reference:** USSGL implementation guidance; 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 Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 650000 | Cost of Goods Sold |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 590000 | Other Revenue |

**C632** To record stockpile materials sold at a gain.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 157200 | Stockpile Materials Held for Sale |
| Credit | 711000 | Gains on Disposition of Assets - Other |

**C634** To record stockpile materials sold at a loss.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 157200 | Stockpile Materials Held for Sale |

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

**Comment:** Reverse USSGL TC-B432.

**Reference:** For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Credit | 445000 | Unapportioned Authority |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 565000 | Forfeiture Revenue - Forfeitures of Property |

**C638** To record the sale of forfeited property.

**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

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

# 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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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:** 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 | 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 |

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

**Comment:** If a receivable had been previously established, see USSGL TC-C647.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 427700 | Other Actual Collections - Federal |
| 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 | 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 |
| Credit | 428700 | Other Federal Receivables |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |

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

**Comment:** For the liquidation of the receivable, see USSGL TC-C647.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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 | 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-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 428700 | Other Federal Receivables |
| Credit | 421000 | Anticipated Reimbursements and Other Income |
| **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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 445000 | Unapportioned 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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned 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-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 445000 | Unapportioned 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 |

purchased at a discount. The sale results in a loss.

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 427300 | Interest Collected From Treasury |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit |
|  |  | Reform Act |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau |
|  |  | of the Fiscal Service Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit |
|  |  | Reform Act |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit |
|  |  | Reform Act |

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

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as Statement of Transactions (224) transactions.

# 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 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 |

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 for additional guidance, such as Statement of Transactions (224) transactions.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, |
|  |  | Refunds Collected |
| Credit | 445000 | Unapportioned 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 for additional guidance, such as Statement of Transactions (224) transactions.

# 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 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 |

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 account 425200 equal to the gain and also a budgetary entry in USSGL account 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 for additional guidance, such as Statement of Transactions (224) transactions.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, |
|  |  | Refunds Collected |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 113000 | Funds Held Outside of Treasury - Budgetary |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 711100 | Gains on Disposition of Investments |

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

**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the

U.S. Treasury for additional guidance, such as Statement of Transactions (224) transactions.

# 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 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 for additional guidance, such as Statement of Transactions (224) transactions.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, |
|  |  | Refunds Collected |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 113000 | Funds Held Outside of Treasury - Budgetary |
| Debit | 721100 | Losses on Disposition of Investments |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |

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

# Budgetary Entry

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 437000 Offset to Appropriation Realized for Redemption of Treasury Securities

# Proprietary Entry

Debit 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 101000 Fund Balance With Treasury

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

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **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/Writeoffs/Reclassification - Upward and Downward Adjustments**

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

**Comment:** Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TC's D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, |
|  |  | Recoveries |
| Credit | 465000 | Allotments - Expired Authority |
| **Proprietary Entry** | | |
| Debit | 211000 | Accounts Payable |
| Debit | 213000 | Contract Holdbacks |
| Debit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Debit | 214100 | Accrued Interest Payable - Loans |
| Debit | 214200 | Accrued Interest Payable - Debt |
| Debit | 216000 | Entitlement Benefits Due and Payable |
| Debit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Debit | 219100 | Employee Health Care Liability 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 | 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 | Nonproduction Costs |

**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 Adjustments

|  |  |  |
| --- | --- | --- |
| **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 | 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 | Nonproduction 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 | Employee Health Care Liability 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 |

**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. When anticipated accounts are not used, debit USSGL account 445000; if funds are exempt from apportionment, debit USSGL account 462000.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds 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 | 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 | Nonproduction 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 | Employee Health Care Liability 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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 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 | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned 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 | 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 | Nonproduction Costs |

**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-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 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 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 | Employee Health Care Liability 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 | 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 | Nonproduction Costs |

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

**Comment:** Also post USSGL TC-D113.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 461000 | Allotments - Realized Resources |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |

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

**Comment:** Reclassification should be recorded in the year following the accrual of the downward reestimate.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

# Budgetary Entry

None

# Proprietary Entry

Debit 680000 Future Funded Expenses

Credit 619900 Adjustment to Subsidy Expense

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

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| 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.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - |
|  |  | Obligations, Recoveries |
| Credit | 445000 | Unapportioned 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.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| 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-B134. Record USSGL account 465000 if the authority has expired.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| 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 | 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 |

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

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

# Budgetary Entry

None

# Proprietary Entry

Debit 131000 Accounts Receivable

Credit 679000 Other Expenses Not Requiring Budgetary Resources

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

**Comment:** The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

# Budgetary Entry

None

# Proprietary Entry

Debit 131000 Accounts Receivable

Credit 141000 Advances and Prepayments

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

**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 445000 or credit USSGL account 462000 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC- A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 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 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 | 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 | Nonproduction 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 | Employee Health Care Liability 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 |

**D136** To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior- year obligations.

**Comment:** Also Post USSGL TC-D120.

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

# Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 413400 Contract Authority Withdrawn

# Proprietary Entry

None

**D138** To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Also Post USSGL TC-D120.

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

# Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 414400 Borrowing Authority Withdrawn

# Proprietary Entry

None

**D140** To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |
| Credit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 215500 | Expenditure Transfers Payable |

**D141** To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Also post USSGL TC-F123 for the cancellation of authority.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, |
|  |  | Recoveries |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 215500 | Expenditure Transfers Payable |
| Credit | 576000 | Expenditure Financing Sources - Transfers-Out |

**D142** To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, |
|  |  | Recoveries |
| Credit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |
| **Proprietary Entry** | | |
| Debit | 215500 | Expenditure Transfers Payable |
| Credit | 576000 | Expenditure Financing Sources - Transfers-Out |

**D144** To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 422500 | Expenditure Transfers from Trust Funds - Receivable |
| Credit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |
| **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.

**Reference:** USSGL implementation guidance; Canceled Payables

|  |  |  |
| --- | --- | --- |
| **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 yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

Debit 579100 Adjustment to Financing Sources - Credit Reform Credit 680000 Future Funded Expenses

**D147** To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

**Comment:** Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC- F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

Debit 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 yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

Debit 577600 Nonbudgetary Financing Sources Transferred Out

Credit 299000 Other Liabilities Without Related Budgetary Obligations

# D300 - D399 Adjustments/Writeoffs/Reclassification - Prior-Period Adjustments

**D302** To record appropriations used for a prior period that was a result of a change in accounting principle.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in |
|  |  | Accounting Principles |
| Credit | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in |
|  |  | Accounting Principles |

**D304** To record appropriations used for a prior period that was a result of a correction of an error.

**Comment:** Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of |
|  |  | Errors - Years Preceding the Prior Year |
| Debit | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of |
|  |  | Errors |
| Credit | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of |
|  |  | Errors - Years Preceding the Prior Year |
| Credit | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of |
|  |  | Errors |

**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 account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL account 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. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders- obligations, recoveries, and has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 131900 | Allowance for Loss on Accounts Receivable |
| Debit | 132900 | Allowance for Loss on Taxes Receivable |
| Debit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Debit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Debit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Debit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Debit | 135900 | Allowance for Loss on Loans Receivable |
| Debit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Debit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise |
|  |  | Classified |
| Debit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Debit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |
| Debit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise |
|  |  | Classified |
| Debit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes |
| Debit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief |
|  |  | Program |
| Debit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Debit | 139900 | Allowance for Subsidy |
| Debit | 151900 | Operating Materials and Supplies - Allowance |
| Debit | 152900 | Inventory - Allowance |
| Debit | 154900 | Forfeited Property - Allowance |
| Debit | 155900 | Foreclosed Property - Allowance |
| Debit | 156900 | Commodities - Allowance |
| Debit | 159900 | Other Related Property - Allowance |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the |
|  |  | Fiscal Service |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 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 | 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 | 119300 | International Monetary Fund Assets - Reserve Position |
| Credit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 119500 | Other Monetary Assets |
| Credit | 120000 | Foreign Currency |
| 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 |
| 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 | 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 | 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 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 | 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 account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 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. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | 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 | Employee Health Care Liability 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 |
| 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 |
| 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 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-Managed Benefit Programs |
| Debit | 269000 | Other Actuarial Liabilities |
| Debit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Debit | 292000 | Contingent Liabilities |
| 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 | 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 account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 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. USSGL TC- D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | 119300 | International Monetary Fund Assets - Reserve Position |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Debit | 119500 | Other Monetary Assets |
| Debit | 120000 | Foreign Currency |
| 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 |
| 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 | 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 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 | 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 |
| 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 | 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 | 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 |

**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 account 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 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. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | 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 | Employee Health Care Liability 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 |
| 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 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-Managed Benefit Programs |
| Credit | 269000 | Other Actuarial Liabilities |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| 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 | 299500 | Estimated Cleanup Cost Liability |

**D400 - D499 Adjustments/Writeoffs/Reclassification - Writeoffs**

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

**Comment:** For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |
| 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 |

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

**Comment:** This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 |

**D406** To record the writeoff 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 |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |

**D407** To record the writeoff 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 writeoff of accounts receivable.

# Budgetary Entry

None

# Proprietary Entry

Debit 131900 Allowance for Loss on Accounts Receivable Credit 131000 Accounts Receivable

**D410** To record the writeoff of taxes receivable.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

# Budgetary Entry

None

# Proprietary Entry

Debit 132900 Allowance for Loss on Taxes Receivable Credit 132500 Taxes Receivable

**D412** To record the writeoff 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 writeoff 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 writeoff 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 writeoff 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 writeoff 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 writeoff of assets other than investments.

# 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 | 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 | 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, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 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 paragraphs 45, 140, and 146, 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 paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of |
|  |  | the Federal Credit Reform Act |
| Debit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable |
| Debit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Debit | 531900 | Contra Revenue for Interest Revenue - Other |
| Debit | 532400 | Contra Revenue for Penalties and Fines |
| Debit | 532900 | Contra Revenue for Administrative Fees |
| Debit | 583000 | Contra Revenue for Taxes - Not Otherwise Classified |
| Debit | 583100 | Contra Revenue for Taxes - Individual |
| Debit | 583200 | Contra Revenue for Taxes - Corporate |
| Debit | 583300 | Contra Revenue for Taxes - Unemployment |
| Debit | 583400 | Contra Revenue for Taxes - Excise |
| Debit | 583500 | Contra Revenue for Taxes - Estate and Gift |
| Debit | 583600 | Contra Revenue for Taxes - Customs |
| Debit | 590900 | Contra Revenue for Other Revenue |
| Credit | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 132900 | Allowance for Loss on Taxes Receivable |
| Credit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Credit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Credit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Credit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Credit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Credit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise |
|  |  | Classified |
| Credit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Credit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |
| Credit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise |
|  |  | Classified |
| Credit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes |
| Credit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief |
|  |  | Program |

**D426** To record an adjustment to loans receivable based on acquired collateral property.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Debit | 155100 | Foreclosed Property |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable |
| Credit | 155900 | Foreclosed Property - Allowance |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral |

**D428** To record an adjustment for actual loss of inventory.

# Budgetary Entry

None

# Proprietary Entry

Debit 152900 Inventory - Allowance

|  |  |  |
| --- | --- | --- |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152300 | Inventory Held for Repair |
| Credit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |

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

# Budgetary Entry

None

# Proprietary Entry

Debit 154900 Forfeited Property - Allowance Credit 154100 Forfeited Property Held for Sale

Credit 154200 Forfeited Property Held for Donation or Use

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

**Comment:** For the actual loss on commodities from sales, see USSGL TC C642.

# Budgetary Entry

None

# Proprietary Entry

Debit 156900 Commodities - Allowance

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

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

**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

# Budgetary Entry

None

# Proprietary Entry

Debit 299500 Estimated Cleanup Cost Liability

Credit 174900 Accumulated Depreciation on Other Structures and Facilities

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

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 490200 | Delivered Orders - Obligations, Paid |
| **Proprietary Entry** | | |
| Debit | 510900 | Contra Revenue for Goods Sold |
| Debit | 520900 | Contra Revenue for Services Provided |
| Debit | 531700 | Contra Revenue for Interest Revenue - Loans Receivable |
| Debit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Debit | 531900 | Contra Revenue for Interest Revenue - Other |
| Debit | 532400 | Contra Revenue for Penalties and Fines |
| Debit | 532900 | Contra Revenue for Administrative Fees |
| Debit | 540900 | Contra Revenue for Funded Benefit Program Revenue |
| Debit | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue |
| Debit | 560900 | Contra Revenue for Donations - Financial Resources |
| Debit | 561900 | Contra Donated Revenue - Nonfinancial Resources |
| Debit | 590900 | Contra Revenue for Other Revenue |
| Credit | 101000 | Fund Balance With Treasury |

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

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned Authority |
| Debit | 461000 | Allotments - Realized Resources |
| 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 |

**D500 - D799 Adjustments/Writeoffs/Reclassification - Reclassification/Revaluation D502** To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.

**Comment:** Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4--Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 Nonfiduciary Deposit Funds and Undeposited Collections |
| Credit | 101000 | Fund Balance With Treasury |
| Credit | 113500 | Funds Held Outside of Treasury - Non-Budgetary |
| Credit | 119000 | Other Cash |
| Credit | 153200 | Seized Cash Deposited |

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

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 241000 Liability for Clearing Accounts Credit 101000 Fund Balance With Treasury

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

# Budgetary Entry

None

# Proprietary Entry

Debit 211000 Accounts Payable Credit 213000 Contract Holdbacks

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 171200 | Improvements to Land |
| Debit | 173000 | Buildings, Improvements, and Renovations |
| Debit | 174000 | Other Structures and Facilities |
| Debit | 175000 | Equipment |
| Debit | 182000 | Leasehold Improvements |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 172000 | Construction-in-Progress |

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

# Budgetary Entry

None

# Proprietary Entry

Debit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

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

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 172000 | Construction-in-Progress |
| Debit | 183200 | Internal-Use Software in Development |
| Credit | 660000 | Applied Overhead |
| Credit | 661000 | Cost Capitalization Offset |

**D516** To record the raw materials used to produce goods.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 152600 Inventory - Work-in-Process Credit 152500 Inventory - Raw Materials

**D518** To record the revaluation of foreclosed property.

**Reference:** USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

# Budgetary Entry

None

# Proprietary Entry

Debit 679000 Other Expenses Not Requiring Budgetary Resources Credit 155900 Foreclosed Property - Allowance

**D520** To record completed inventory items.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 152700 Inventory - Finished Goods Credit 152600 Inventory - Work-in-Process

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

**Comment:** Reverse entry when assets become saleable.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 152200 | Inventory Held in Reserve for Future Sale |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | Inventory - Finished Goods |

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

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 152400 | Inventory - Excess, Obsolete, and Unserviceable |
| Debit | 729000 | Other Losses |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | Inventory - Finished Goods |

**D524** To record damaged inventory items that need repair.

**Comment:** Reverse this entry when repairs are completed.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 152300 | Inventory Held for Repair |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | Inventory - Finished Goods |

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

**Comment:** Also post USSGL TC-D530.

# Budgetary Entry

None

# Proprietary Entry

Debit 151400 Operating Materials and Supplies Held for Repair Credit 679000 Other Expenses Not Requiring Budgetary Resources

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

**Comment:** Reverse this entry when the repaired broken part is returned to stock as a serviceable item.

See USSGL TC-D318.

**Reference:** USSGL implementation guidance; Operating Materials and Supplies

# Budgetary Entry

None

# Proprietary Entry

Debit 679000 Other Expenses Not Requiring Budgetary Resources Credit 151900 Operating Materials and Supplies - Allowance

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

**Comment:** Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

# Budgetary Entry

None

# Proprietary Entry

Debit 151100 Operating Materials and Supplies Held for Use Credit 151400 Operating Materials and Supplies Held for Repair

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

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

# Budgetary Entry

None

# Proprietary Entry

Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles Credit 152900 Inventory - Allowance

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

**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 152300 | Inventory Held for Repair |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | Inventory - Finished Goods |

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

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

# Budgetary Entry

None

# Proprietary Entry

Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles Credit 152300 Inventory Held for Repair

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

**Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 152900 | Inventory - Allowance |
| Debit | 650000 | Cost of Goods Sold |
| Credit | 152700 | Inventory - Finished Goods |

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

**Comment:** Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 152100 | Inventory Purchased for Resale |
| Debit | 152700 | Inventory - Finished Goods |
| Credit | 152900 | Inventory - Allowance |

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

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Debit | 729000 | Other Losses |
| Credit | 151100 | Operating Materials and Supplies Held for Use |

**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

**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 |

**D564** To record an adjustment to the net realizable value of commodities.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 729000 Other Losses

Credit 156900 Commodities - Allowance

**D566** To record inventory that has been lost and deemed immaterial.

**Comment:** Reverse this entry for immaterial inventory that has been found.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 679000 | Other Expenses Not Requiring Budgetary Resources |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 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 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 | 152100 | Inventory Purchased for Resale |
| Credit | 719000 | Other Gains |

**D570** To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 261000 | Actuarial Pension Liability |
| Debit | 262000 | Actuarial Health Insurance Liability |
| Debit | 263000 | Actuarial Life Insurance Liability |
| Debit | 269000 | Other Actuarial Liabilities |
| Credit | 717100 | Gains on Changes in Long-Term Assumptions - From Experience |
| Credit | 727100 | Gains on Changes in Long-Term Assumptions |

**D571** To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Scenario.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 717200 | Losses on Changes in Long-Term Assumptions - From Experience |
| Debit | 727200 | Losses on Changes in Long-Term Assumptions |
| 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.

**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

# Budgetary Entry

None

# Proprietary Entry

Debit 729000 Other Losses

Credit 120000 Foreign Currency

**D573** To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| Credit | 429500 | Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 729000 | Other Losses |
| Credit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Credit | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments |

**D574** To record a gain from the revaluation of foreign currency at the end of an accounting period.

**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

# Budgetary Entry

None

# Proprietary Entry

Debit 120000 Foreign Currency Credit 719000 Other Gains

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

**Comment:** For the Department of Treasury use only.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **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.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 729000 | Other Losses |
| Credit | 120000 | Foreign Currency |
| Credit | 131000 | Accounts Receivable |

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

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 120000 | Foreign Currency |
| Debit | 131000 | Accounts Receivable |
| Credit | 719000 | Other Gains |

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

**Comment:** This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.

**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources" Paragraph 238

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 120000 | Foreign Currency |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 592100 | Valuation Change in Investments - Exchange Stabilization Fund |

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

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 Treasury general fund receipt account.

**Reference:** USSGL implementation guidance; Capital Transfers

# Budgetary Entry

None

# Proprietary Entry

Debit 192500 Capital Transfers Receivable

Credit 192300 Contingent Receivable for Capital Transfers

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

# Budgetary Entry

None

# Proprietary Entry

Debit 679000 Other Expenses Not Requiring Budgetary Resources Credit 610000 Operating Expenses/Program Costs

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

**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

Debit 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 yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

Debit 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position Credit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net

Position

**D586** To reclassify tax revenue from accrued to collected.

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
| Debit | 582100 | Tax Revenue Accrual Adjustment - Individual |
| Debit | 582200 | Tax Revenue Accrual Adjustment - Corporate |
| Debit | 582300 | Tax Revenue Accrual Adjustment - Unemployment |
| Debit | 582400 | Tax Revenue Accrual Adjustment - Excise |
| Debit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift |
| Debit | 582600 | Tax Revenue Accrual Adjustment - Customs |
| Credit | 580000 | Tax Revenue Collected - Not Otherwise Classified |
| Credit | 580100 | Tax Revenue Collected - Individual |
| Credit | 580200 | Tax Revenue Collected - Corporate |
| Credit | 580300 | Tax Revenue Collected - Unemployment |
| Credit | 580400 | Tax Revenue Collected - Excise |
| Credit | 580500 | Tax Revenue Collected - Estate and Gift |
| Credit | 580600 | Tax Revenue Collected - Customs |

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

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

# Budgetary Entry

None

# Proprietary Entry

Debit 240000 Liability for Nonfiduciary 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 1618 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:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Credit | 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks |

**D592** To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments |
| Credit | 718100 | Unrealized Gain - Exchange Stabilization Fund |

**D594** To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| Credit | 429500 | Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 728100 | Unrealized Losses - Exchange Stabilization Fund |
| Credit | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments |

**D595** To record allocations on Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 219300 | Allocation of Special Drawing Rights (SDRs) |

**D600** To record the reclassification of Exchange Stabilization Fund investment.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 120500 | Foreign Currency Denominated Equivalent Assets |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit | 167000 | Foreign Investments |
| Debit | 167200 | Premium on Foreign Investments |
| Credit | 120000 | Foreign Currency |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 167100 | Discount on Foreign Investments |

**D601** To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.

**Comment:** For the Department of the Treasury use only.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments Credit 167000 Foreign Investments

**D602** To record an IMF Quota increase due to a new agreement for Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSL Guidance: Accounting and Reporting Exchange Stabilization Fund

# Budgetary Entry

None

# Proprietary Entry

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

**D603** To record the reclassification of rate adjustment for Fixed rate investment with the Bank of International Settlement.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 120000 Foreign Currency

Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

**D604** To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 429500 | Adjustments to the Exchange Stabilization Fund |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Credit | 719000 | Other Gains |

**D606** To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

**Comment:** For the Department of Treasury use only.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| Credit | 429500 | Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 729000 | Other Losses |
| Credit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |

**D608** To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| 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:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 219300 | Allocation of Special Drawing Rights (SDRs) |
| Credit | 719000 | Other Gains |

**D612** To record SDR interest and charges accrual with a net effect of an unrealized gain.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 134400 | Interest Receivable on Special Drawing Rights |
| Debit | 633000 | Other Interest Expenses |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges |

**D614** To record SDR interest and charges accrual with a net effect of an unrealized loss.

**Comment:** For the Department of Treasury use only.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 134400 | Interest Receivable on Special Drawing Rights |
| Debit | 633000 | Other Interest Expenses |
| Debit | 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges |
| Credit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 531100 | Interest Revenue - Investments |

**D616** To record the tru up of Special Drawing right interest accrual and charges for the Quarter.

**Comment:** For the Department of Treasury use only.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund |
| **Proprietary Entry** | | |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Debit | 214000 | Accrued Interest Payable - Not Otherwise Classified |
| Credit | 134400 | Interest Receivable on Special Drawing Rights |

**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.

|  |  |  |
| --- | --- | --- |
| **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 | Nonproduction Costs |
| Credit | 219000 | Other Liabilities With Related Budgetary Obligations |
| Credit | 219100 | Employee Health Care Liability 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.

# 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.

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 261000 | Actuarial Pension Liability |
| Debit | 640000 | 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.

# 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.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 152900 | Inventory - Allowance |
| Credit | 211000 | Accounts Payable |

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

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 660000 | Applied Overhead |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 671000 | Depreciation, Amortization, and Depletion |

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

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 660000 | Applied Overhead |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 650000 | Cost of Goods Sold |
| Credit | 671000 | Depreciation, Amortization, and Depletion |

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

**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in a nonfiduciary deposit fund.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts |
| Debit | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds |
| Credit | 439400 | Receipts Unavailable for Obligation Upon Collection |
| Credit | 439800 | Offsetting Collections 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 the amount is material.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 152600 | Inventory - Work-in-Process |
| Debit | 152700 | Inventory - Finished Goods |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 660000 | Applied Overhead |
| Credit | 610000 | Operating Expenses/Program Costs |
| Credit | 671000 | Depreciation, Amortization, and Depletion |

**E115** To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.

**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund see USSGL TC-E119. A nonfiduciary deposit fund should not have net position. Also record TC-E205 so that there will not be an impact on net position.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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:** USSGL implementation guidance; Credit Reform Direct Loan Case Study

# 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. Also record TC-E205 so that there will not be an impact on net position.

# Budgetary Entry

None

# Proprietary Entry

Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Credit 531100 Interest Revenue - Investments

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

# Budgetary Entry

None

# Proprietary Entry

Debit 671000 Depreciation, Amortization, and Depletion

|  |  |  |
| --- | --- | --- |
| Credit | 171900 | Accumulated Depreciation on Improvements to Land |
| Credit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Credit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Credit | 175900 | Accumulated Depreciation on Equipment |
| Credit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Credit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Credit | 183900 | Accumulated Amortization on Internal-Use Software |
| Credit | 184900 | Allowance for Depletion |
| Credit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |

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

**Comment:** Reverse this entry for amortization of a premium.

# Budgetary Entry

None

# Proprietary Entry

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 531000 Interest Revenue - Other

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

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

# Budgetary Entry

None

# Proprietary Entry

Debit 634000 Interest Expense Accrued on the Liability for Loan Guarantees Credit 218000 Loan Guarantee Liability

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

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 632000 Interest Expenses on Securities

Credit 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

**E126** To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 632000 Interest Expenses on Securities

**E204** To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

**Comment:** Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

# Budgetary Entry

None

# Memorandum Entry

Debit 809100 Partial or Early Cancellation of Authority

Credit 809200 Offset for Partial or Early Cancellation of Authority

**E205** To record the amortization of the discount on Federal securities or interest receivable in a nonfiduciary deposit fund.

**Comment:** Reverse this entry for amortization of a premium. For amortization of a discount on U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund see TC-E119. A nonfiduciary deposit fund should not have net position. Also record TC-C418 or TC-E117 so that there will not be an impact on net position.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

# Budgetary Entry

None

# Proprietary Entry

Debit 531800 Contra Revenue for Interest Revenue - Investments

Credit 240000 Liability for Nonfiduciary 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:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

# Budgetary Entry

None

# Proprietary Entry

Debit 673000 Imputed Costs

Credit 578000 Imputed Financing Sources

**E404** To record the application of overhead expenses to work-in-process.

# Budgetary Entry

None

# Proprietary Entry

Debit 152600 Inventory - Work-in-Process Credit 660000 Applied Overhead

Credit 671000 Depreciation, Amortization, and Depletion

**E406** To record inventory used for operations.

# Budgetary Entry

None

# Proprietary Entry

Debit 679000 Other Expenses Not Requiring Budgetary Resources

|  |  |  |
| --- | --- | --- |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 152500 | Inventory - Raw Materials |
| Credit | 152600 | Inventory - Work-in-Process |
| Credit | 152700 | Inventory - Finished Goods |

**E408** To record cost of goods sold.

**Comment:** To record sales proceeds, see USSGL TCs-A714 and C186.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 650000 | Cost of Goods Sold |
| Credit | 152100 | Inventory Purchased for Resale |
| Credit | 152700 | Inventory - Finished Goods |
| Credit | 156100 | Commodities Held Under Price Support and Stabilization Support Programs |

**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.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |
| **Proprietary Entry** | | |
| Debit | 152300 | Inventory Held for Repair |
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 211000 | Accounts Payable |

**E414** To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 152300 Inventory Held for Repair

Credit 610000 Operating Expenses/Program Costs

**E416** To record stockpile materials issued for use under the consumption method.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 679000 Other Expenses Not Requiring Budgetary Resources Credit 157100 Stockpile Materials Held in Reserve

**E418** To record a lien of real and intangible forfeited property in the allowance account.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 610000 Operating Expenses/Program Costs Credit 154900 Forfeited Property - Allowance

# E500 - E799 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Transfers Without Budgetary Impact

**E502** To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "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 No. 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 | Nonbudgetary 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 yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

Debit 577600 Nonbudgetary Financing Sources Transferred Out Credit 101000 Fund Balance With Treasury

**E510** To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E512, and E514.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 151900 | Operating Materials and Supplies - Allowance |
| Debit | 152900 | Inventory - Allowance |
| Debit | 154900 | Forfeited Property - Allowance |
| Debit | 155900 | Foreclosed Property - Allowance |
| Debit | 156900 | Commodities - Allowance |
| Debit | 159900 | Other Related Property - Allowance |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 175900 | Accumulated Depreciation on Equipment |
| Debit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Debit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Debit | 183900 | Accumulated Amortization on Internal-Use Software |
| Debit | 184900 | Allowance for Depletion |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 573000 | Financing Sources Transferred Out Without Reimbursement |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 151200 | Operating Materials and Supplies Held in Reserve for Future Use |
| Credit | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable |
| Credit | 151400 | Operating Materials and Supplies Held for Repair |
| Credit | 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 | 199000 | Other Assets |

**E512** To record the transfer-out of investments to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E510, and E514.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by |
|  |  | the Bureau of the Fiscal Service |
| Debit | 161800 | Market Adjustment - Investments |
| Debit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of |
|  |  | the Fiscal Service Securities |
| Debit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the |
|  |  | Fiscal Service |
| Debit | 573000 | Financing Sources Transferred Out Without Reimbursement |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued |
|  |  | by the Bureau of the Fiscal Service |
| Credit | 161800 | Market Adjustment - Investments |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau |
|  |  | of the Fiscal Service Securities |
| Credit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of |
|  |  | the Fiscal Service |
| Credit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by |
|  |  | the Bureau of the Fiscal Service |
| Credit | 169000 | Other Investments |

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

**Comment:** Refer to USSGL TCs-E508, E510, and E512.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 215000 | Payable for Transfers of Currently Invested Balances |
| Debit | 215500 | Expenditure Transfers Payable |
| Debit | 217000 | Subsidy Payable to the Financing Account |
| Debit | 218000 | Loan Guarantee Liability |
| Debit | 222000 | Unfunded Leave |
| Debit | 222500 | Unfunded FECA Liability |
| Debit | 229000 | Other Unfunded Employment Related Liability |
| Debit | 231000 | Liability for Advances and Prepayments |
| Debit | 251000 | Principal Payable to the Bureau of the Fiscal Service |
| Debit | 252000 | Principal Payable to the Federal Financing Bank |
| Debit | 261000 | Actuarial Pension Liability |
| Debit | 262000 | Actuarial Health Insurance Liability |
| Debit | 263000 | Actuarial Life Insurance Liability |
| Debit | 265000 | Actuarial FECA Liability |
| Debit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Debit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Debit | 269000 | Other Actuarial Liabilities |
| Debit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Debit | 292000 | Contingent Liabilities |
| Debit | 292300 | Contingent Liability for Capital Transfers |
| Debit | 294000 | Capital Lease Liability |
| Debit | 296000 | Accounts Payable From Canceled Appropriations |
| Debit | 297000 | Liability for Capital Transfers |
| Debit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Debit | 299500 | Estimated Cleanup Cost Liability |
| Credit | 573000 | Financing Sources Transferred Out Without Reimbursement |

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

**Reference:** USSGL implementation guidance; Capital Transfers.

# Budgetary Entry

None

# Proprietary Entry

Debit 192300 Contingent Receivable for Capital Transfers

Credit 575600 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

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

**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 | 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 | 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 | Nonbudgetary 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 | 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 | 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 | 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.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Debit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by |
|  |  | the Bureau of the Fiscal Service |
| Debit | 161800 | Market Adjustment - Investments |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Debit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of |
|  |  | the Fiscal Service Securities |
| Debit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the |
|  |  | Fiscal Service |
| Debit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the |
|  |  | Bureau of the Fiscal Service |
| Debit | 169000 | Other Investments |
| Credit | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Credit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued |
|  |  | by the Bureau of the Fiscal Service |
| Credit | 161800 | Market Adjustment - Investments |
| Credit | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Credit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau |
|  |  | of the Fiscal Service Securities |
| Credit | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the |
|  |  | Fiscal Service |
| Credit | 572000 | Financing Sources Transferred In Without Reimbursement |

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

**Comment:** Refer to USSGL TCs-E604, E606, and E608.

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 572000 | Financing Sources Transferred In Without Reimbursement |
| Credit | 215000 | Payable for Transfers of Currently Invested Balances |
| Credit | 215500 | Expenditure Transfers Payable |
| Credit | 217000 | Subsidy Payable to the Financing Account |
| Credit | 218000 | Loan Guarantee Liability |
| Credit | 222000 | Unfunded Leave |
| Credit | 222500 | Unfunded FECA Liability |
| Credit | 229000 | Other Unfunded Employment Related Liability |
| Credit | 231000 | Liability for Advances and Prepayments |
| Credit | 251000 | Principal Payable to the Bureau of the Fiscal Service |
| Credit | 252000 | Principal Payable to the Federal Financing Bank |
| Credit | 261000 | Actuarial Pension Liability |
| Credit | 262000 | Actuarial Health Insurance Liability |
| Credit | 263000 | Actuarial Life Insurance Liability |
| Credit | 265000 | Actuarial FECA Liability |
| Credit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Credit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Credit | 269000 | Other Actuarial Liabilities |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Credit | 292000 | Contingent Liabilities |
| Credit | 292300 | Contingent Liability for Capital Transfers |
| Credit | 294000 | Capital Lease Liability |
| Credit | 296000 | Accounts Payable From Canceled Appropriations |
| Credit | 297000 | Liability for Capital Transfers |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 299500 | Estimated Cleanup Cost Liability |

**F100 - F299 Yearend - Preclosing Entries**

**F104** To record adjustments for anticipated nonexpenditure transfers not realized.

**Comment:** Balances in anticipated accounts must be zero at yearend.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned Authority |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 416000 | Anticipated Transfers - Current-Year Authority |
| Credit | 416500 | Allocations of Authority - Anticipated From Invested Balances |
| Credit | 418000 | Anticipated Transfers - Prior-Year Balances |
| Credit | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change |
|  |  | of Purpose |

**Proprietary Entry**

None

**F106** To record the reductions of resources to match obligations in permanent indefinite funds.

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

**Reference:** USSGL implementation guidance

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned 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 Authority |
| Credit | 451000 | Apportionments |
| Credit | 461000 | Allotments - Realized Resources |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |
| **Proprietary Entry** | | |
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 310100 | Unexpended Appropriations - Appropriations Received |

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

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

**Proprietary Entry**

None

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

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

# 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 (2004).

**Reference:** USSGL implementation guidance; Economy Act Scenario (December 2004)

# 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 yearend.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 405000 | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts |
| Debit | 413100 | Current-Year Contract Authority Realized |
| Debit | 414100 | Current-Year Borrowing Authority Realized |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| Debit | 469000 | Anticipated Resources - Programs Exempt From Apportionment |
| Credit | 403200 | Estimated Indefinite Contract Authority |
| Credit | 404200 | Estimated Indefinite Borrowing Authority |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 421000 | Anticipated Reimbursements and Other Income |
| Credit | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

None

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

**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 Treasury - Prior-Year |
|  |  | Balances |
| Credit | 413300 | Decreases to Indefinite Contract Authority |
| Credit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized |

**Proprietary Entry**

None

**F114** To record adjustments for anticipated reductions not realized.

**Comment:** Balances are reduced to zero.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 403400 | Anticipated Adjustments to Contract Authority |
| Debit | 404400 | Anticipated Reductions to Borrowing Authority |
| Debit | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year |
|  |  | Authority |
| Debit | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year |
|  |  | Balances |
| Credit | 445000 | 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 and Other Income |
| Debit | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Debit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | 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 | 445000 | 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 Treasury - Current-Year |
|  |  | Authority |

**Proprietary Entry**

None

**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.

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

|  |  |  |
| --- | --- | --- |
| **Budgetary Entry** | | |
| Debit | 445000 | Unapportioned 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 | Nonexpenditure 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.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 yearend.

**Comment:** See USSGL TC-C142 and TC-C147 for the original transaction.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 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 yearend.

**Comment:** See USSGL TC-C437 for the original transaction.

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

# Budgetary Entry

None

# Proprietary Entry

Debit 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 Credit 445000 Unapportioned Authority

# Proprietary Entry

None

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

**Comment:** Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 445000 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, |
|  |  | Recoveries |
| Credit | 445000 | Unapportioned Authority |
| Credit | 465000 | Allotments - Expired Authority |
| **Proprietary Entry** | | |
| Debit | 211000 | Accounts Payable |
| Credit | 610000 | Operating Expenses/Program Costs |

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

**Comment:** Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

# Budgetary Entry

None

# Proprietary Entry

Debit 680000 Future Funded Expenses

Credit 296000 Accounts Payable From Canceled Appropriations

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

**Comment:** Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current- year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

# Budgetary Entry

Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation Credit 415700 Authority Made Available From Receipt or Appropriation Balances

Previously Precluded From Obligation

# Proprietary Entry

None

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

**Comment:** Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current- year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

# Budgetary Entry

Debit 439800 Offsetting Collections Temporarily Precluded From Obligation

Credit 415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

# Proprietary Entry

None

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

**Comment:** Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.

**Reference:** USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 425100 | Reimbursements and Other Income 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.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 445000 | Unapportioned 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 reduction of an appropriation with offsetting collections. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

**Comment:** This TC must occur before year end. Also reverse TC-B134 for the direct appropriations used.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 424000 | Appropriations Reduced by Offsetting Collections or Receipts - Collected |
| Credit | 411900 | Other Appropriations Realized |
| **Proprietary Entry** | | |
| Debit | 310100 | Unexpended Appropriations - Appropriations Received |
| Credit | 101000 | Fund Balance With Treasury |

**F300 - F499 Yearend - Closing Entries**

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

**Comment:** Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

# Budgetary Entry

None

# Memorandum Entry

Debit 809200 Offset for Partial or Early Cancellation of Authority Credit 809100 Partial or Early Cancellation of Authority

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

# 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 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 Treasury, Current-Year Authority

Debit 415200 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Debit 415900 Repayment of Repayable Advances

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 435500 Cancellation of Appropriation From Unavailable Receipts

Debit 435600 Cancellation of Appropriation From Invested Balances

Debit 437000 Offset to Appropriation Realized for Redemption of Treasury Securities Debit 438700 Temporary Reduction of Appropriation From Unavailable Receipts, New

Budget Authority

Debit 438800 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 439000 Reappropriations - Transfers-Out

Debit 439100 Adjustments to Indefinite Appropriations Debit 439200 Permanent Reduction - New Budget Authority Debit 439300 Permanent Reduction - Prior-Year Balances

Credit 411100 Debt Liquidation Appropriations

Credit 411200 Liquidation of Deficiency - Appropriations

Credit 411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts

Credit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Credit 411500 Loan Subsidy Appropriation Credit 411600 Debt Forgiveness Appropriation

Credit 411700 Loan Administrative Expense Appropriation Credit 411800 Reestimated Loan Subsidy Appropriation Credit 411900 Other Appropriations Realized

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 414800 Resources Realized From Borrowing Authority Credit 415000 Reappropriations - Transfers-In

Credit 416700 Allocations of Realized Authority - Transferred From Invested Balances Credit 417000 Transfers - Current-Year Authority

Credit 417300 Nonallocation Transfers of Invested Balances - Transferred

Credit 417500 Allocation Transfers of Current-Year Authority for Noninvested 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 | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid |
| 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 | 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 |
| Credit | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds |

# Proprietary Entry

None

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 413200 | Substitution of Contract Authority |
| Debit | 413300 | Decreases to Indefinite Contract Authority |
| Debit | 413400 | Contract Authority Withdrawn |
| 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 Contract Authority Realized |
| Credit | 413900 | Contract Authority Carried Forward |

**Proprietary Entry**

None

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

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

# Budgetary Entry

Debit 415300 Transfers of Contract Authority - Nonallocation

Credit 415400 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

# Proprietary Entry

None

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 414000 | Substitution of Borrowing Authority |
| Debit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized |
| Debit | 414400 | Borrowing Authority Withdrawn |
| Debit | 414500 | Borrowing Authority Converted to Cash |
| Debit | 414900 | Borrowing Authority Carried Forward |
| Debit | 439200 | Permanent Reduction - New Budget Authority |
| Debit | 439300 | Permanent Reduction - Prior-Year Balances |
| Credit | 414100 | Current-Year Borrowing Authority Realized |
| Credit | 414900 | Borrowing Authority Carried Forward |

**Proprietary Entry**

None

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 442000 | Unapportioned Authority - Pending Rescission |
| Debit | 443000 | Unapportioned Authority - OMB Deferral |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 463000 | Funds Not Available for Commitment/Obligation |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

None

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

# Budgetary Entry

Debit 472000 Commitments - Programs Exempt From Apportionment Credit 462000 Unobligated Funds Exempt From Apportionment

# Proprietary Entry

None

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 442000 | Unapportioned Authority - Pending Rescission |
| Debit | 443000 | Unapportioned Authority - OMB Deferral |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 463000 | Funds Not Available for Commitment/Obligation |
| 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.

# Budgetary Entry

Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation Credit 415700 Authority Made Available From Receipt or Appropriation Balances

Previously Precluded From Obligation

# Proprietary Entry

None

**F318** To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F316 for authority other than offsetting collections.

# Budgetary Entry

Debit 439800 Offsetting Collections Temporarily Precluded From Obligation

Credit 415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

# Proprietary Entry

None

**F320** To record the closing of upward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

# Budgetary Entry

Debit 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit 490200 Delivered Orders - Obligations, Paid

# Proprietary Entry

None

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

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

# Budgetary Entry

Debit 490200 Delivered Orders - Obligations, Paid

Credit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

# Proprietary Entry

None

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

**Comment:** Prior-year adjustments are used only in year 2 and later.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 493100 | Delivered Orders - Obligations Transferred, Unpaid |
| Debit | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |
| Credit | 490100 | Delivered Orders - Obligations, Unpaid |

**Proprietary Entry**

None

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

**Comment:** Prior-year adjustments are used only in year 2 and later.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 490100 | Delivered Orders - Obligations, Unpaid |
| Credit | 493100 | Delivered Orders - Obligations Transferred, Unpaid |
| Credit | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - |
|  |  | Obligations, Recoveries |

**Proprietary Entry**

None

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

**Comment:** Prior-year adjustments are used only in year 2 and later.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Debit | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, |
|  |  | Prepaid/Advanced |
| Credit | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |

**Proprietary Entry**

None

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

**Comment:** Prior-year adjustments are used only in year 2 and later.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |
| Credit | 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced |
| Credit | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered |
|  |  | Orders - Obligations, Refunds Collected |

**Proprietary Entry**

None

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

**Comment:** Prior-year adjustments are used only in year 2 and later.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Debit | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid |
| Credit | 480100 | Undelivered Orders - Obligations, Unpaid |

**Proprietary Entry**

None

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

**Comment:** Prior-year adjustments are used only in year 2 and later.

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 480100 | Undelivered Orders - Obligations, Unpaid |
| Credit | 483100 | Undelivered Orders - Obligations Transferred, Unpaid |
| Credit | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - |
|  |  | Obligations, Recoveries |

**Proprietary Entry**

None

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |
| Debit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Debit | 445000 | Unapportioned Authority |
| Credit | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources |
| Credit | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation |
| Credit | 445000 | Unapportioned Authority |

**Proprietary Entry**

None

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

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| 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 - Nonfinancial Resources |
| Debit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |
| Debit | 565000 | Forfeiture Revenue - Forfeitures of Property |
| Debit | 570000 | Expended Appropriations |
| 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 | Nonexpenditure Financing Sources - Transfers-In - Other |
| Debit | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers |
| Debit | 577500 | Nonbudgetary 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 |
| Debit | 592200 | Valuation Change in Investments for Federal Government Sponsored |
|  |  | Enterprise |
| Debit | 592300 | Valuation Change in Investments - Beneficial Interest in Trust |
| 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 | 679500 | Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative |
|  |  | Fees |
| 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 | 573000 | Financing Sources Transferred Out Without Reimbursement |
| Credit | 574500 | Appropriated Dedicated Collections Transferred Out |
| Credit | 576000 | Expenditure Financing Sources - Transfers-Out |
| Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
| Credit | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers |
| Credit | 577600 | Nonbudgetary 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 | 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 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other |
|  |  | Than the General Fund of the Treasury |
| 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 | 671000 | Depreciation, Amortization, and Depletion |
| Credit | 672000 | Bad Debt Expense |
| Credit | 673000 | Imputed Costs |
| 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 | Nonproduction Costs |

**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 |
| 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 |
| 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.

# Budgetary Entry

Debit 439700 Receipts and Appropriations Temporarily Precluded From Obligation Credit 415700 Authority Made Available From Receipt or Appropriation Balances

Previously Precluded From Obligation

# Proprietary Entry

None

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

**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

# Budgetary Entry

Debit 439800 Offsetting Collections Temporarily Precluded From Obligation

Credit 415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

# Proprietary Entry

None

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

**Comment:** See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

# Budgetary Entry

Debit 439900 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation

Credit 439700 Receipts and Appropriations Temporarily Precluded From Obligation

# Proprietary Entry

None

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

**Comment:** See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

# Budgetary Entry

Debit 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 yearend.

**Comment:** Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code Attribute (e.g., ATB, SEQ, OTR) when recording temporary reductions. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - |
|  |  | Temporary Reduction/Cancellation |
| Debit | 438200 | Temporary Reduction - New Budget Authority |
| Debit | 438300 | Temporary Reduction - Prior-Year Balances |
| Credit | 438400 | Temporary Reduction/Cancellation Returned by Appropriation |

**Proprietary Entry**

None

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

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 438200 | Temporary Reduction - New Budget Authority |
| Debit | 438300 | Temporary Reduction - Prior-Year Balances |
| Credit | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred |
|  |  | From Invested Balances - Temporary Reduction |

**Proprietary Entry**

None

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

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

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

# Budgetary Entry

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

Credit 438400 Temporary Reduction/Cancellation Returned by Appropriation

# Proprietary Entry

None

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

**Comment:** Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Fiscal Service simultaneously posts USSGL TC-F368.

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

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| 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:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

# 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:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

# Budgetary Entry

None

# Memorandum Entry

|  |  |  |
| --- | --- | --- |
| Debit | 880100 | Offset for Purchases of Assets |
| Credit | 880200 | Purchases of Property, Plant, and Equipment |
| Credit | 880300 | Purchases of Inventory and Related Property |
| Credit | 880400 | Purchases of Assets - Other |

**F372** To record the closing of transferred expired authority to appropriation trust fund expenditure transfers- receivable.

**Comment:** Reverse this transaction for the receiving entity.

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

# Budgetary Entry

Debit 419900 Transfer of Expired Expenditure Transfers - Receivable Credit 422500 Expenditure Transfers from Trust Funds - Receivable

# Proprietary Entry

None

**F374** To record the closing of USSGL account 408100 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

# Budgetary Entry

Debit 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

# Proprietary Entry

None

**F376** To record the closing of USSGL account 408200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

# Budgetary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances |
|  |  | - Transferred |
| Credit | 416600 | Allocations of Realized Authority - To Be Transferred From Invested |
|  |  | Balances |

**Proprietary Entry**

None

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

# Budgetary Entry

Debit 408300 Transfers - Current-Year Authority - Receivable - Transferred Credit 417100 Nonallocation Transfers of Invested Balances - Receivable

# Proprietary Entry

None

**F380** To record the closing of USSGL account 423000 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

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

# Budgetary Entry

Debit 423000 Unfilled Customer Orders Without Advance - Transferred Credit 422100 Unfilled Customer Orders Without Advance

# Proprietary Entry

None

**F382** To record the closing of USSGL account 423100 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

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

# Budgetary Entry

Debit 423100 Unfilled Customer Orders With Advance - Transferred Credit 422200 Unfilled Customer Orders With Advance

# Proprietary Entry

None

**F384** To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 422500

# Budgetary Entry

Debit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred Credit 422500 Expenditure Transfers from Trust Funds - Receivable

# Proprietary Entry

None

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

# Budgetary Entry

Debit 423300 Reimbursements and Other Income Earned - Receivable - Transferred Credit 425100 Reimbursements and Other Income 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

**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

**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 the repayment of principal from borrowers.

**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, 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, 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, and D134.

# Budgetary Entry

None

# Memorandum Entry

Debit 880400 Purchases of Assets - Other Credit 880100 Offset for Purchases of Assets

# H100 - H799 Other Specialized Transaction Entries - Other

**H100** To record equity contributions to increase fiduciary net assets.

**Comment:** Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

**Reference:** FASAB SFFAS No. 31

# Budgetary Entry

None

# Proprietary Entry

|  |  |  |
| --- | --- | --- |
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 113000 | Funds Held Outside of Treasury - Budgetary |
| Debit | 113500 | Funds Held Outside of Treasury - Non-Budgetary |
| Debit | 119000 | Other Cash |
| Debit | 119300 | International Monetary Fund Assets - Reserve Position |
| Debit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| Debit | 119500 | Other Monetary Assets |
| Debit | 120000 | Foreign Currency |
| Debit | 131000 | Accounts Receivable |
| Debit | 132000 | Funded Employment Benefit Contributions Receivable |
| Debit | 134000 | Interest Receivable - Not Otherwise Classified |
| Debit | 134100 | Interest Receivable - Loans |
| Debit | 134200 | Interest Receivable - Investments |
| Debit | 134300 | Interest Receivable - Taxes |
| Debit | 135000 | Loans Receivable |
| Debit | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform |
| Debit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136100 | Penalties and Fines Receivable - Loans |
| Debit | 136300 | Penalties and Fines Receivable - Taxes |
| Debit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137100 | Administrative Fees Receivable - Loans |
| Debit | 137300 | Administrative Fees Receivable - Taxes |
| Debit | 141000 | Advances and Prepayments |
| Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal |
|  |  | Service |
| Debit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by |
|  |  | the Bureau of the Fiscal Service |
| Debit | 161800 | Market Adjustment - Investments |
| Debit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service |
|  |  | Securities |
| Debit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of |
|  |  | the Fiscal Service Securities |
| Debit | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the |
|  |  | Fiscal Service |
| Debit | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the |
|  |  | Bureau of the Fiscal Service |
| Debit | 169000 | Other Investments |
| Debit | 171100 | Land and Land Rights |
| Debit | 171200 | Improvements to Land |
| 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

# 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 | 119300 | International Monetary Fund Assets - Reserve Position |
| Credit | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights |
| 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 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

# 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 | Nonproduction 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 No.31

# 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 - Nonfinancial 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

# Budgetary Entry

None

# Proprietary Entry

Debit 341000 Contributions to Fiduciary Net Assets Credit 340000 Fiduciary Net Assets

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

**Comment:** Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

# Budgetary Entry

None

# Proprietary Entry

Debit 340000 Fiduciary Net Assets

Credit 342000 Withdrawals or Distributions of Fiduciary Net Assets