**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 U.S. Government via Treasury Appropriation Warrant.

**Budgetary Entry**

Debit 411100 Debt Liquidation Appropriations

Debit 411200 Liquidation of Deficiency - Appropriations

Debit 411500 Loan Subsidy Appropriation

Debit 411600 Debt Forgiveness Appropriation

Debit 411700 Loan Administrative Expense Appropriation

Debit 411800 Reestimated Loan Subsidy Appropriation

Debit 411900 Other Appropriations Realized

Credit 412000 Anticipated Indefinite Appropriations

Credit 445000 Unapportioned 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 U.S. Government 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 obligation 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 withdraw recoveries of prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

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

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439701 Appropriations Temporarily Precluded From Obligation - Prior-Year

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

**Comment:** The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at year-end 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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Credit 439730 Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

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

**Proprietary Entry**

None

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

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

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

**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 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**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 299100 Other Liabilities - Reductions

**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 299100 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 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

Credit 299100 Other Liabilities - Reductions

**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 299100 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**

Debit 442000 Unapportioned Authority - Pending Rescission

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439200 Permanent Reduction - New Budget Authority

Credit 439300 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 Fund Balance With Treasury

Credit 299100 Other Liabilities - Reductions

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

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

**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

**Proprietary Entry**

None

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

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

**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

**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 299100 Other Liabilities - Reductions

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 U.S. Government - Current-Year Authority

Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

**Proprietary Entry**

None

**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 U.S. Government - Current-Year Authority

Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

**Proprietary Entry**

Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers

Credit 297000 Liability for Capital Transfers

**A145** To record offsetting collections permanently reduced and canceled by legislative action in revolving 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. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously.

**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 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

Credit 299100 Other Liabilities - Reductions

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

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

**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 Indefinite Borrowing Authority

Debit 414120 Current-Year Definite Borrowing Authority

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**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 - Non-Allocation - Transferred

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

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

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

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

**Budgetary Entry**

Debit 404400 Anticipated Reductions to Borrowing Authority

Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

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

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

**Reference:** 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

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

**Comment:** Refer to USSGL TC-A163 for recording the contract authority previously transferred and establishing the payable of funds. The previously transferred contract authority (USSGL account 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 415400 Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred

Credit 417000 Transfers - Current-Year Authority

**Proprietary Entry**

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 101000 Fund Balance With Treasury

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

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

**Budgetary Entry**

Debit 415300 Transfers of Contract Authority - Non-Allocation

Credit 445000 Unapportioned Authority

**Proprietary Entry**

Debit 133000 Receivable for Transfers of Currently Invested Balances

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

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

**Budgetary Entry**

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Credit 415300 Transfers of Contract Authority - Non-Allocation

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 215000 Payable for Transfers of Currently Invested Balances

**A164** To record anticipated reductions to borrowing authority.

**Comment:** The borrowing authority was previously recorded as unapportioned.

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

**Budgetary Entry**

Debit 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 - Non-Allocation

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 133000 Receivable for Transfers of Currently Invested Balances

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

**Budgetary Entry**

Debit 413100 Current-Year Indefinite Contract Authority

Debit 413120 Current-Year Definite Contract Authority

Credit 445000 Unapportioned 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 - Non-Allocation

Credit 445000 Unapportioned Authority

**Proprietary Entry**

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

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

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

**Budgetary Entry**

Debit 413500 Contract Authority Liquidated

Credit 413000 Appropriation to Liquidate Contract Authority Withdrawn

**Proprietary Entry**

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 Fund Balance With Treasury

**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 Non-Expenditure 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

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

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

**Budgetary Entry**

Debit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 413600 Contract Authority To Be Liquidated by Trust Funds

**Proprietary Entry**

Debit 133000 Receivable for Transfers of Currently Invested Balances

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the year-end preclosing USSGL TC-F113.

**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

**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 Non-Expenditure 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 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 215000 Payable for Transfers of Currently Invested Balances

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

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

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

**Budgetary Entry**

Debit 415500 Appropriation to Liquidate Contract Authority - Allocation - Transferred

Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

**Proprietary Entry**

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 101000 Fund Balance With Treasury

**A181** To record a 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 Non-Invested Accounts

Credit 415500 Appropriation to Liquidate Contract Authority - Allocation - Transferred

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

**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.

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

**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

Debit 139000 Appropriated Dedicated Collections Receivable

Credit 573500 Appropriated Dedicated Collections to be Transferred In

Credit 574000 Appropriated Dedicated Collections Transferred In

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 574000 Appropriated Dedicated Collections Transferred In

**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

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

**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 299100 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 299100 Other Liabilities - Reductions

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

**Comment:** When receipts are originally collected, see USSGL TC-A188.

**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 Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation

Debit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

Credit 445000 Unapportioned 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 309000 Unexpended Appropriations While Awaiting a Warrant

**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

Debit 309000 Unexpended Appropriations While Awaiting a Warrant

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

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

**Reference:** Debt Forgiveness Appropriation Versus No Appropriation Scenario

**Budgetary Entry**

Debit 411601 Debt Forgiveness - Cancellation of Debt Adjustment

Credit 445000 Unapportioned Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310600 Unexpended Appropriations - Adjustments

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

**Comment:** Also post USSGL TC-A204 and TC-B134.

**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 310100 Unexpended Appropriations - Appropriations Received

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 579100 Adjustment to Financing Sources - Credit Reform

Credit 139900 Allowance for Subsidy

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 729000 Other Losses

Credit 579100 Adjustment to Financing Sources - Credit Reform

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 579100 Adjustment to Financing Sources - Credit Reform

Credit 719000 Other Gains

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

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

**Reference:** 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 U.S. Government

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. Government while waiting for the appropriation warrant to be adjusted.

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

**Reference:** 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

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

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 415901 Repayment of Repayable Advances - Prior-Year Balances

**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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 113000 Funds Held Outside of Treasury - Budgetary

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 531100 Interest Revenue - Investments

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

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

**Budgetary Entry**

Debit 425400 Reimbursements Earned - Collected From Non-Federal Sources

Credit 445000 Unapportioned 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 U.S. Government via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

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

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

**Budgetary Entry**

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

**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 Non-Expenditure 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 Non-Expenditure 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 Non-Expenditure 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 Non-Expenditure Financing Sources - Transfers-In - Other

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

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

**Budgetary Entry**

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

Credit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

Credit 133000 Receivable for Transfers of Currently Invested Balances

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

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

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

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

**Budgetary Entry**

Debit 416600 Allocations of Realized Authority - To Be Transferred From Invested Balances

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

**Proprietary Entry**

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

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

**Comment:** Transfer partner must use USSGL TC-A416.

**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 Non-Expenditure 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 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

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

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

**Budgetary Entry**

Debit 465000 Allotments - Expired Authority

Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

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

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

**Budgetary Entry**

Debit 465000 Allotments - Expired Authority

Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

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

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

**Budgetary Entry**

Debit 417600 Allocation Transfers of Prior-Year Balances

Credit 465000 Allotments - Expired Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

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

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

**Budgetary Entry**

Debit 417600 Allocation Transfers of Prior-Year Balances

Credit 465000 Allotments - Expired Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

**Comment:** Transfer partner must use USSGL TC A444. Trust funds do not record USSGL accounts in the 310000 series, except for amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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 Non-Invested Accounts

Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

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

**Comment:** Transfer partner must use USSGL TC A446. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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 Non-Invested Accounts

Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

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

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

**Budgetary Entry**

Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 417600 Allocation Transfers of Prior-Year Balances

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 310200 Unexpended Appropriations - Transfers-In

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

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

**Budgetary Entry**

Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 417600 Allocation Transfers of Prior-Year Balances

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

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

**Budgetary Entry**

Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 417600 Allocation Transfers of Prior-Year Balances

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

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

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

**Budgetary Entry**

Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 417600 Allocation Transfers of Prior-Year Balances

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

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

**Budgetary Entry**

Debit 465000 Allotments - Expired Authority

Credit 417600 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

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

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

**Budgetary Entry**

Debit 417600 Allocation Transfers of Prior-Year Balances

Credit 465000 Allotments - Expired Authority

**Proprietary Entry**

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

**Reference:** 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

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

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

**Reference:** 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 Non-Expenditure Financing Sources - Transfers-In - Other

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

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

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

**Budgetary Entry**

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

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

**Budgetary Entry**

Debit 465000 Allotments - Expired Authority

Credit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

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

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

**Budgetary Entry**

Debit 419600 Balance Transfers-In - Expired to Expired

Credit 465000 Allotments - Expired Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

**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 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

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

**Budgetary Entry**

Debit 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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 417000 Transfers - Current-Year Authority

Debit 417500 Allocation Transfers of Current-Year Authority for Non-Invested 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

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

**Comment:** Trust and special funds credit USSGL account 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 Non-Invested 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 Non-Expenditure 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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 416000 Anticipated Transfers - Current-Year Authority

Debit 418000 Anticipated Transfers - Prior-Year Balances

Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 417000 Transfers - Current-Year Authority

Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 419000 Transfers - Prior-Year Balances

Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

**A478** To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the 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 Non-Invested Accounts

Credit 419000 Transfers - Prior-Year Balances

Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

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

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

**Budgetary Entry**

Debit 417000 Transfers - Current-Year Authority

Debit 419000 Transfers - Prior-Year Balances

Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 445000 Unapportioned 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

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

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

**Budgetary Entry**

Debit 417000 Transfers - Current-Year Authority

Debit 419000 Transfers - Prior-Year Balances

Debit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

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

**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 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

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

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 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 Non-Expenditure 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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

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

**Budgetary Entry**

Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid

Credit 419500 Transfer of Obligated Balances

**Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

**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

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

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

**Reference:** USSGL implementation guidance; Transfer of 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 U.S. Government 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 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 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 (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 576000 Expenditure Financing Sources - Transfers-Out

Credit 211000 Accounts Payable

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

**Comment:** In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a federal fund account.

**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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

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

**Budgetary Entry**

Debit 419500 Transfer of Obligated Balances

Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

**A508** To record in the receiving agency the actual 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 Non-Expenditure 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 Non-Expenditure Financing Sources - Transfers-In - Other

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

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

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

**Budgetary Entry**

Debit 412300 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Proprietary Entry**

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

Credit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

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

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

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

**Budgetary Entry**

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

Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

Credit 133000 Receivable for Transfers of Currently Invested Balances

**A520** To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the 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 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 215000 Payable for Transfers of Currently Invested Balances

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

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

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

**Budgetary Entry**

Debit 412700 Amounts Appropriated From Specific Invested TAFS - Payable

Debit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Debit 417200 Non-Allocation Transfers of Invested Balances - Payable

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

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

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

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

**Reference:** 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 Non-Expenditure 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 Non-Expenditure 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 Non-Expenditure 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 Non-Expenditure 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 Non-Allocation 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 Non-Expenditure 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 Non-Allocation Transfers of Invested Balances - Payable

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 215000 Payable for Transfers of Currently Invested Balances

**A536** To record the actual 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 Non-Allocation Transfers of Invested Balances - Transferred

Credit 417100 Non-Allocation 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 Non-Allocation Transfers of Invested Balances - Payable

Credit 417300 Non-Allocation 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 Earned - Receivable - Transferred

Credit 423400 Other Federal Receivables - Transferred

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 576500 Non-Expenditure 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 Earned - Receivable - Transferred

Debit 423400 Other Federal Receivables - Transferred

Credit 419500 Transfer of Obligated Balances

**Proprietary Entry**

Debit 575500 Non-Expenditure 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 Non-Expenditure 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 Non-Expenditure Financing Sources - Transfers-In - Other

Credit 101000 Fund Balance With Treasury

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

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

**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

**A556** To record in the receipt account the amount of appropriated receipts to be appropriated from an agency's unavailable receipt account to an expenditure account.

**Comment:** Reverse this transaction upon receipt of warrant and post TC A183.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 573600 Appropriated Dedicated Collections to be Transferred Out

Credit 299200 Appropriated Dedicated Collections Liability

**A700 - A799 Funding - Reimbursables and Other Income**

**A702** To record anticipated reimbursements.

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

**Budgetary Entry**

Debit 421000 Anticipated Reimbursements

Credit 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 TC A123 if authority was previously anticipated in programs exempt from apportionment. See federal and non-federal exceptions as defined in Office of Management and Budget Circular No. A-11.

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

**Budgetary Entry**

Debit 422100 Unfilled Customer Orders Without Advance

Credit 421000 Anticipated Reimbursements

**Proprietary Entry**

None

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

**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 Earned - Collected From Federal/Non-Federal Exception Sources

Debit 425400 Reimbursements Earned - Collected From Non-Federal Sources

Credit 421000 Anticipated Reimbursements

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 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 from a Non-Federal entity.

**Comment:** See USSGL TC C182.

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

**Budgetary Entry**

Debit 425400 Reimbursements Earned - Collected From Non-Federal Sources

Credit 422200 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 231000 Liability for Advances and Prepayments

Credit 510000 Revenue From Goods Sold

Credit 520000 Revenue From Services Provided

**A711** To record earned revenue in the performing agency related to a reimbursable agreement or other income from a Federal agency/entity.

**Comment:** See USSGL TC-C182

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

**Budgetary Entry**

Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources

Credit 422200 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 231000 Liability for Advances and Prepayments

Credit 510000 Revenue From Goods Sold

Credit 520000 Revenue From Services Provided

**A712** To record the refund of an advance 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 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 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.

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

**Budgetary Entry**

Debit 425100 Reimbursements Earned - Receivable

Credit 422100 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 132000 Funded Employment Benefit Contributions Receivable

Credit 540000 Funded Benefit Program Revenue

**B100 - B299 Disbursements and Payables - Payments/Purchases**

**B102** To record payment of payroll.

**Comment:** For amounts paid by a direct appropriation, also post USSGL TC-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 type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 610000 during the year and distribute those costs to the various accounts at year-end. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs B604, E104, and E106.

**Budgetary Entry**

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs

Debit 690000 Non-Production Costs

Credit 101000 Fund Balance With Treasury

**B103** To record a disbursement of pension benefit payments.

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

**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

Credit 680000 Future Funded Expenses

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

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

**Budgetary Entry**

Debit 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. For nonfiduciary deposit funds, omit Budgetary Entry. See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

**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 220000 Liability for Unpaid Insurance Claims

Debit 221000 Accrued Funded Payroll and Leave

Debit 221100 Withholdings Payable

Debit 221300 Employer Contributions and Payroll Taxes Payable

Debit 221500 Other Post Employment Benefits Due and Payable

Debit 294000 Capital Lease Liability

Credit 101000 Fund Balance With Treasury

**B111** To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.

**Budgetary Entry**

Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority

Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Credit 414201 Modification adjustment transfer of Borrowing Authority Converted to Cash

Credit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority

Credit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers

Credit 101000 Fund Balance With Treasury

**B112** To record accrued interest paid.

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

**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 U.S. Government - Current-Year Authority

Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Credit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority

Credit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

Debit 297000 Liability for Capital Transfers

Credit 101000 Fund Balance With Treasury

**B120** To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via 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 U.S. Government - Current-Year Authority

Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Credit 414200 Actual Repayment of Borrowing Authority Converted to Cash

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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit 439730 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

**B128** To record the purchase of federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC B166 for securities acquired at a discount by nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; 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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit 439730 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

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

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

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

**Budgetary Entry**

Debit 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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 134200 Interest Receivable - Investments

Credit 101000 Fund Balance With Treasury

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

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, F148, and F128.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310700 Unexpended Appropriations - Used - Accrued

Credit 570000 Expended Appropriations - Used - Accrued

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

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

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

**Budgetary Entry**

Debit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources

Credit 445000 Unapportioned Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 711200 Gains on Disposition of Borrowings

**B136** To record in the liquidating account the actual capital transfer of excess cash to the General Fund of the U.S. Government.

**Comment:** See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.

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

**Budgetary Entry**

Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority

Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Credit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority

Credit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

Debit 297000 Liability for Capital Transfers

Credit 101000 Fund Balance With Treasury

**B137** To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

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

**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

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

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for 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 U.S. Government, Current-Year Authority

Credit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

**Proprietary Entry**

Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers

Credit 101000 Fund Balance With Treasury

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

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

**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 (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

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

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

**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 TC B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 113000 Funds Held Outside of Treasury - Budgetary

Credit 101000 Fund Balance With Treasury

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

**Comment:** If this purchase is an immediate reinvestment of the proceeds of a sale of non-Fiscal Service securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit 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 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 (ESF)

Debit 490100 Delivered Orders - Obligations, Unpaid

Credit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

**Proprietary Entry**

Debit 211000 Accounts Payable

Debit 633800 Remuneration Interest

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

**B234** To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, F148, and F128.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310710 Unexpended Appropriations - Used - Disbursed

Credit 570010 Expended Appropriations - Disbursed

**B235** To record the disbursement of appropriations that were previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriations when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued, see TC B234. TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, F148, and F128.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310710 Unexpended Appropriations - Used - Disbursed

Debit 570000 Expended Appropriations - Used - Accrued

Credit 310700 Unexpended Appropriations - Used - Accrued

Credit 570010 Expended Appropriations - Disbursed

**B300 - B399 Disbursements and Payables - Commitments/Undelivered Orders/Expended Authority - Unpaid**

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

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

**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 and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate type asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

**Budgetary Entry**

Debit 480100 Undelivered Orders - Obligations, Unpaid

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 151100 Operating Materials and Supplies Held for Use

Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Debit 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152500 Inventory - Raw Materials

Debit 152700 Inventory - Finished Goods

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Debit 199000 Other Assets

Debit 610000 Operating Expenses/Program Costs

Debit 615000 Expensed Asset

Debit 640000 Benefit Expense

Debit 690000 Non-Production Costs

Credit 211000 Accounts Payable

Credit 213000 Contract Holdbacks

Credit 219000 Other Liabilities With Related Budgetary Obligations

Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

Credit 220000 Liability for Unpaid Insurance Claims

Credit 221000 Accrued Funded Payroll and Leave

Credit 221100 Withholdings Payable

Credit 221300 Employer Contributions and Payroll Taxes Payable

**B403** To record accounts payable in a nonfiduciary deposit fund.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

Credit 211000 Accounts Payable

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

**Budgetary Entry**

Debit 480100 Undelivered Orders - Obligations, Unpaid

Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

**Reference:** 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 and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate type asset 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 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152500 Inventory - Raw Materials

Debit 152700 Inventory - Finished Goods

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Debit 199000 Other Assets

Debit 610000 Operating Expenses/Program Costs

Debit 690000 Non-Production Costs

Credit 211000 Accounts Payable

Credit 213000 Contract Holdbacks

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

Credit 679500 Contra Expense-Non-Fiduciary 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 220000 Liability for Unpaid Insurance Claims

Debit 221000 Accrued Funded Payroll and Leave

Debit 221100 Withholdings Payable

Debit 221300 Employer Contributions and Payroll Taxes Payable

Debit 221500 Other Post Employment Benefits Due and Payable

Debit 294000 Capital Lease Liability

Credit 212000 Disbursements in Transit

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 141000 Advances and Prepayments

Credit 212000 Disbursements in Transit

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

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

**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

**B417** To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.

**Comment:** Only post this transaction for claims within a loan guarantee financing account that are incurred, but not yet disbursed. At the time of disbursement to a third-party, post USSGL TC-B110.

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

**Budgetary Entry**

Debit 461000 Allotments - Realized Resources

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 218000 Loan Guarantee Liability

Credit 211000 Accounts Payable

**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 Liability for Employer Benefits and Claims Incurred but Not Reported

Credit 220000 Liability for Unpaid Insurance Claims

Credit 222000 Unfunded Leave

Credit 229000 Other Unfunded Employment Related Liability

Credit 261000 Actuarial Pension Liability

Credit 262000 Actuarial Health Insurance Liability

Credit 263000 Actuarial Life Insurance Liability

Credit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Credit 267000 Actuarial Liabilities for Treasury-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. 5, "Accounting for Liabilities of the Federal Government", as amended by FASAB SFFAS No. 12, "Recognition of Contingent Liabilities Arising from Litigation"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 679000 Other Expenses Not Requiring Budgetary Resources

Debit 680000 Future Funded Expenses

Debit 729000 Other Losses

Credit 292000 Contingent Liabilities

Credit 292200 Contingent Liabilities - Federal Government Sponsored Enterprise

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

**Comment:** 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 the U.S. Government.

**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 Non-Production 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 (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs

Credit 211000 Accounts Payable

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

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

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

**Budgetary Entry**

Debit 490100 Delivered Orders - Obligations, Unpaid

Credit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

**Proprietary Entry**

Debit 211000 Accounts Payable

Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

**B450** To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.

**Comment:** Also post, reverse to USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**

Debit 490100 Delivered Orders - Obligations, Unpaid

Credit 445000 Unapportioned Authority

Credit 451000 Apportionments

Credit 461000 Allotments - Realized Resources

**Proprietary Entry**

Debit 211000 Accounts Payable

Credit 719000 Other Gains

**B452** To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.

**Comment:** Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**

Debit 461000 Allotments - Realized Resources

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 729000 Other Losses

Credit 211000 Accounts Payable

**B600 - B699 Disbursements and Payables - Advances and Prepayments**

**B602** To record revenue received in advance.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 220500 Liability for Unearned Insurance Premiums

Credit 232000 Other Deferred Revenue

**B604** To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-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 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152500 Inventory - Raw Materials

Debit 152700 Inventory - Finished Goods

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Debit 199000 Other Assets

Debit 610000 Operating Expenses/Program Costs

Debit 640000 Benefit Expense

Debit 690000 Non-Production Costs

Credit 141000 Advances and Prepayments

**B606** To record current-year expended authority using a U.S. Debit Card.

**Comment:** This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.

**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 422300 Uncollected Subsidy from Program Account

Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**

None

**C102** To record service in kind provided by non-federal sources.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs

Credit 561000 Donated Revenue - Non-Financial Resources

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

**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 422300 Uncollected Subsidy from Program Account

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Credit 139900 Allowance for Subsidy

Credit 218000 Loan Guarantee Liability

**C106** To record the collection of reestimated subsidy in the financing account.

**Comment:** Also post USSGL TC-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/Non-Federal Exception Sources

Credit 406000 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 138000 Loans Receivable - Troubled Assets Relief Program

Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

**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 Non-Fiduciary Deposit Funds and Undeposited Collections

**C109** To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-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/Non-Federal Exception Sources

Credit 406000 Anticipated Collections From Non-Federal Sources

Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 132000 Funded Employment Benefit Contributions Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 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

Credit 599700 Financing Sources Transferred In From Custodial Statement Collections

**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/Non-Federal Exception Sources

**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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120900 Uninvested Foreign Currency

Debit 167000 Foreign Investments

Credit 134200 Interest Receivable - Investments

**C114** To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

**Comment:** Also post USSGL TC-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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120500 Foreign Currency Denominated Equivalent Assets

Credit 138400 Interest Receivable - Foreign Currency Denominated Assets

**C116** To record in the financing fund unearned fees collected for undisbursed loans.

**Comment:** Also post USSGL TC-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 and direct loans, 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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Credit 579000 Other Financing Sources

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

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

**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

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

**Comment:** Prior to maturity, an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC 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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

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

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

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

**Budgetary Entry**

Debit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120900 Uninvested Foreign Currency

Credit 120500 Foreign Currency Denominated Equivalent Assets

Credit 134200 Interest Receivable - Investments

Credit 138400 Interest Receivable - Foreign Currency Denominated Assets

Credit 167000 Foreign Investments

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

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

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

**Budgetary Entry**

Debit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120900 Uninvested Foreign Currency

Credit 134200 Interest Receivable - Investments

Credit 167000 Foreign Investments

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Credit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

**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 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 181000 Assets Under Capital Lease

Credit 182000 Leasehold Improvements

Credit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

Credit 184000 Other Natural Resources

Credit 189000 Other General Property, Plant, and Equipment

Credit 199000 Other Assets

Credit 610000 Operating Expenses/Program Costs

Credit 640000 Benefit Expense

Credit 650000 Cost of Goods Sold

Credit 690000 Non-Production Costs

**C133** To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.

**Comment:** This transaction is recorded by federal agency that will receive the funds collected by the collecting entity. The federal agency collecting these funds should record TC C142 to establish the payable for the custodial collections on behalf of another federal agency.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government (Exchange and Nonexchange)

**Budgetary Entry**

None

**Proprietary Entry**

Debit 198100 Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government

Credit 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government

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

**Comment:** Reverse USSGL TC-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 151600 Operating Materials and Supplies in Development

Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 181000 Assets Under Capital Lease

Credit 182000 Leasehold Improvements

Credit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

Credit 184000 Other Natural Resources

Credit 189000 Other General Property, Plant, and Equipment

Credit 199000 Other Assets

Credit 610000 Operating Expenses/Program Costs

Credit 650000 Cost of Goods Sold

Credit 690000 Non-Production Costs

**C135** To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.

**Comment:** This transaction is recorded by the federal agency collecting the funds on behalf of the recipient agency to whom those funds will be transferred.

**Reference:** Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government (Exchange and Nonexchange)

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 520000 Revenue From Services Provided

Credit 531000 Interest Revenue - Other

Credit 531100 Interest Revenue - Investments

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 532000 Penalties and Fines Revenue

Credit 532500 Administrative Fees Revenue

Credit 560000 Donated Revenue - Financial Resources

Credit 580000 Tax Revenue Collected - Not Otherwise Classified

Credit 580100 Tax Revenue Collected - Individual

Credit 580200 Tax Revenue Collected - Corporate

Credit 580300 Tax Revenue Collected - Unemployment

Credit 580400 Tax Revenue Collected - Excise

Credit 580500 Tax Revenue Collected - Estate and Gift

Credit 580600 Tax Revenue Collected - Customs

Credit 590000 Other Revenue

Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust

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

**Comment:** USSGL TC-C414 records the refund receivable. Reverse USSGL TC-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/Non-Federal Exception Sources

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 year-end.

**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 year-end.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 132500 Taxes Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 136000 Penalties and Fines Receivable - Not Otherwise Classified

Credit 136300 Penalties and Fines Receivable - Taxes

Credit 137000 Administrative Fees Receivable - Not Otherwise Classified

Credit 137100 Administrative Fees Receivable - Loans

Credit 137300 Administrative Fees Receivable - Taxes

Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

**C144** To record undeposited collections.

**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 111000 Undeposited Collections

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

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

**Comment:** Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** 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 General Fund Receipt Account.

**Comment:** Also post D585. For collection of custodial receivables in a General Fund Receipt Account, see USSGL TC C-143.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 134400 Interest Receivable on Special Drawing Rights (SDR)

Credit 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 year-end.

**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 (ESF)

**Proprietary Entry**

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 135000 Loans Receivable

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

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

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

**Reference:** 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 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

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 year-end.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 577500 Non-Budgetary Financing Sources Transferred In

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

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

**Reference:** 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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120500 Foreign Currency Denominated Equivalent Assets

Credit 138400 Interest Receivable - Foreign Currency Denominated Assets

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

**Comment:** See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 445000 Unapportioned 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 151200 Operating Materials and Supplies Held in Reserve for Future Use

Debit 152500 Inventory - Raw Materials

Debit 152700 Inventory - Finished Goods

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Credit 561000 Donated Revenue - Non-Financial Resources

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

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

**Reference:** 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 Non-Fiduciary 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

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 Earned - Collected From Federal/Non-Federal Exception Sources

Credit 425100 Reimbursements Earned - Receivable

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 132000 Funded Employment Benefit Contributions Receivable

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

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

**Budgetary Entry**

Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources

Credit 425100 Reimbursements Earned - Receivable

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

**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

**C189** To record the financing sources transferred into an unavailable general, special or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.

**Reference:** USSGL implementation guidance; Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Non-exchange and Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Exchange

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 599700 Financing Sources Transferred In From Custodial Statement Collections

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

**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC A510 for 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 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act

Credit 164400 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**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. Government.

**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 year-end.

**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:** For custodial collections on behalf of the General Fund Receipt Account post USSGL TC C402. For custodial collections for transfer to another federal agency, also post TC C420.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 599100 Accrued Collections for Others - Statement of Custodial Activity

Credit 298000 Custodial Liability

**C405** To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** 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 non-federal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC C136 records the collection. USSGL account 679000 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 131000 Accounts Receivable

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151600 Operating Materials and Supplies in Development

Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 181000 Assets Under Capital Lease

Credit 182000 Leasehold Improvements

Credit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

Credit 184000 Other Natural Resources

Credit 189000 Other General Property, Plant, and Equipment

Credit 199000 Other Assets

Credit 650000 Cost of Goods Sold

Credit 679000 Other Expenses Not Requiring Budgetary Resources

Credit 690000 Non-Production Costs

**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 Non-Fiduciary Deposit Funds and Undeposited Collections

**C418** To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

**Comment:** For federal securities held by nonfiduciary deposit funds also record TC E205.

**Reference:** 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 (ESF)

Credit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

**Proprietary Entry**

Debit 134200 Interest Receivable - Investments

Credit 167200 Premium on Foreign Investments

Credit 531100 Interest Revenue - Investments

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

**Comment:** Receivables from non-federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For receivables reported for non-federal custodial collections, also post USSGL TC C404. For federal and non-federal receivables reported in a General Fund Receipt Account, also post USSGL TC C405. See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** Per OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 131000 Accounts Receivable

Debit 132000 Funded Employment Benefit Contributions Receivable

Debit 134000 Interest Receivable - Not Otherwise Classified

Debit 134100 Interest Receivable - Loans

Debit 134200 Interest Receivable - Investments

Debit 134300 Interest Receivable - Taxes

Debit 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 Non-Budgetary Financing Sources Transferred In

Credit 590000 Other Revenue

**C421** To accrue unfunded FECA revenue from a federal source by the Department of Labor.

**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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 134200 Interest Receivable - Investments

Debit 167100 Discount on Foreign Investments

Credit 531100 Interest Revenue - Investments

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

**Comment:** See USSGL TC-B602 for collection entry.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 220500 Liability for Unearned Insurance Premiums

Debit 232000 Other Deferred Revenue

Credit 510000 Revenue From Goods Sold

Credit 520000 Revenue From Services Provided

Credit 550000 Insurance and Guarantee Premium Revenue

Credit 590000 Other Revenue

**C425** To record accounts receivable in a nonfiduciary deposit fund.

**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 Non-Fiduciary Deposit Funds and Undeposited Collections

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

**Comment:** See USSGL TC-C114 for collection entry.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 232000 Other Deferred Revenue

Credit 510000 Revenue From Goods Sold

Credit 520000 Revenue From Services Provided

**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 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

**C458** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also post reversal of USSGL TC B143.

**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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120900 Uninvested Foreign Currency

Credit 134200 Interest Receivable - Investments

Credit 167000 Foreign Investments

Credit 167200 Premium on Foreign Investments

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

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

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

**Budgetary Entry**

Debit 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120900 Uninvested Foreign Currency

Debit 167100 Discount on Foreign Investments

Credit 134200 Interest Receivable - Investments

Credit 167000 Foreign Investments

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

**Comment:** Prior to making an entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL 407000 and special and trust funds credit USSGL 412000. Also post USSGL TC 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

**C603** To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 531800 Contra Revenue for Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

Credit 531100 Interest Revenue - Investments

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

**Comment:** Prior to the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC 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

**C605** To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

Debit 531100 Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 531800 Contra Revenue for Interest Revenue - Investments

**C606** To record the sale of federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, 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

**C607** To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 531800 Contra Revenue for Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

Credit 531100 Interest Revenue - Investments

**C608** To record the sale of federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL 407000 and special and trust funds debit USSGL 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

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

**Budgetary Entry**

Debit 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.

**Reference:** See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Website. Also see 41 CFR Chapter 101, "Federal Property Management Regulations" 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

**C611** To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

Debit 531100 Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 531800 Contra Revenue for Interest Revenue - Investments

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

**Comment:** Applicable to guaranteed loans. Credit USSGL account 139900 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-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

**C613** To record general property, plant and equipment permanently removed or partially impaired, but not yet 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

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

**Reference:** USSGL Implementation Guidance; FASAB Technical Release 14: "Implementation Guidance on the Accounting for the Disposal of General Property, Plant, & Equipment"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 721000 Losses on Disposition of Assets - Other

Credit 199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed

Credit 711000 Gains on Disposition of Assets - Other

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

**Comment:** Also post USSGL TC-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 Non-Fiduciary Deposit Funds and Undeposited Collections

Credit 531800 Contra Revenue for Interest Revenue - Investments

**C621** To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 531800 Contra Revenue for Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

Credit 531100 Interest Revenue - Investments

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

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**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", as amended by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 154100 Forfeited Property Held for Sale

**C640** To record the proceeds from commodities sold.

**Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-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 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 154100 Forfeited Property Held for Sale

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 181000 Assets Under Capital Lease

Credit 182000 Leasehold Improvements

Credit 189000 Other General Property, Plant, and Equipment

Credit 510000 Revenue From Goods Sold

Credit 711000 Gains on Disposition of Assets - Other

**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/Non-Federal Exception Sources

Credit 406000 Anticipated Collections From Non-Federal Sources

Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 151900 Operating Materials and Supplies - Allowance

Debit 152900 Inventory - Allowance

Debit 154900 Forfeited Property - Allowance

Debit 156900 Commodities - Allowance

Debit 159900 Other Related Property - Allowance

Debit 171900 Accumulated Depreciation on Improvements to Land

Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 174900 Accumulated Depreciation on Other Structures and Facilities

Debit 650000 Cost of Goods Sold

Debit 721000 Losses on Disposition of Assets - Other

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 154100 Forfeited Property Held for Sale

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 510000 Revenue From Goods Sold

Credit 711000 Gains on Disposition of Assets - Other

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

**Comment:** See USSGL TC C648 for the establishment of the receivable.

**Budgetary Entry**

Debit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources

Credit 428700 Other Federal Receivables

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

**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 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 154100 Forfeited Property Held for Sale

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 181000 Assets Under Capital Lease

Credit 182000 Leasehold Improvements

Credit 189000 Other General Property, Plant, and Equipment

Credit 510000 Revenue From Goods Sold

Credit 711000 Gains on Disposition of Assets - Other

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

**Comment:** Also post USSGL TC 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

**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

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

**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 113000 Funds Held Outside of Treasury - Budgetary

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

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

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 113000 Funds Held Outside of Treasury - Budgetary

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

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

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 113000 Funds Held Outside of Treasury - Budgetary

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 711100 Gains on Disposition of Investments

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

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL 425200 equal to the gain and also a budgetary entry in USSGL 497200 equal to the par value. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

**Budgetary Entry**

Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources

Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 445000 Unapportioned 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 113000 Funds Held Outside of Treasury - Budgetary

Debit 721100 Losses on Disposition of Investments

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

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

**Comment:** If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

**Budgetary Entry**

Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 445000 Unapportioned 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 (ESF)

**Proprietary Entry**

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 531100 Interest Revenue - Investments

**D100 - D299 Adjustments/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 Liability for Employer Benefits and Claims Incurred but Not Reported

Debit 221000 Accrued Funded Payroll and Leave

Debit 221100 Withholdings Payable

Debit 221300 Employer Contributions and Payroll Taxes Payable

Debit 221500 Other Post Employment Benefits Due and Payable

Debit 221600 Pension Benefits Due and Payable to Beneficiaries

Debit 221700 Benefit Premiums Payable to Carriers

Debit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 182000 Leasehold Improvements

Credit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

Credit 184000 Other Natural Resources

Credit 189000 Other General Property, Plant, and Equipment

Credit 199000 Other Assets

Credit 610000 Operating Expenses/Program Costs

Credit 640000 Benefit Expense

Credit 650000 Cost of Goods Sold

Credit 690000 Non-Production Costs

**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 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152500 Inventory - Raw Materials

Debit 152600 Inventory - Work-in-Process

Debit 152700 Inventory - Finished Goods

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Debit 199000 Other Assets

Debit 610000 Operating Expenses/Program Costs

Debit 640000 Benefit Expense

Debit 650000 Cost of Goods Sold

Debit 690000 Non-Production Costs

Credit 211000 Accounts Payable

Credit 213000 Contract Holdbacks

Credit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 214100 Accrued Interest Payable - Loans

Credit 214200 Accrued Interest Payable - Debt

Credit 216000 Entitlement Benefits Due and Payable

Credit 219000 Other Liabilities With Related Budgetary Obligations

Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

Credit 221000 Accrued Funded Payroll and Leave

Credit 221100 Withholdings Payable

Credit 221300 Employer Contributions and Payroll Taxes Payable

Credit 221500 Other Post Employment Benefits Due and Payable

Credit 221600 Pension Benefits Due and Payable to Beneficiaries

Credit 221700 Benefit Premiums Payable to Carriers

Credit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

**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 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152500 Inventory - Raw Materials

Debit 152600 Inventory - Work-in-Process

Debit 152700 Inventory - Finished Goods

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Debit 199000 Other Assets

Debit 610000 Operating Expenses/Program Costs

Debit 640000 Benefit Expense

Debit 650000 Cost of Goods Sold

Debit 690000 Non-Production Costs

Credit 211000 Accounts Payable

Credit 213000 Contract Holdbacks

Credit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 214100 Accrued Interest Payable - Loans

Credit 214200 Accrued Interest Payable - Debt

Credit 216000 Entitlement Benefits Due and Payable

Credit 219000 Other Liabilities With Related Budgetary Obligations

Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

Credit 221000 Accrued Funded Payroll and Leave

Credit 221100 Withholdings Payable

Credit 221300 Employer Contributions and Payroll Taxes Payable

Credit 221500 Other Post Employment Benefits Due and Payable

Credit 221600 Pension Benefits Due and Payable to Beneficiaries

Credit 221700 Benefit Premiums Payable to Carriers

Credit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

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

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC-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 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 181000 Assets Under Capital Lease

Credit 182000 Leasehold Improvements

Credit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

Credit 184000 Other Natural Resources

Credit 189000 Other General Property, Plant, and Equipment

Credit 199000 Other Assets

Credit 610000 Operating Expenses/Program Costs

Credit 640000 Benefit Expense

Credit 690000 Non-Production Costs

**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 Liability for Employer Benefits and Claims Incurred but Not Reported

Debit 221000 Accrued Funded Payroll and Leave

Debit 221100 Withholdings Payable

Debit 221300 Employer Contributions and Payroll Taxes Payable

Debit 221500 Other Post Employment Benefits Due and Payable

Debit 221600 Pension Benefits Due and Payable to Beneficiaries

Debit 221700 Benefit Premiums Payable to Carriers

Debit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 182000 Leasehold Improvements

Credit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

Credit 184000 Other Natural Resources

Credit 189000 Other General Property, Plant, and Equipment

Credit 199000 Other Assets

Credit 610000 Operating Expenses/Program Costs

Credit 640000 Benefit Expense

Credit 690000 Non-Production Costs

**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 461000 Allotments - Realized Resources

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 461000 Allotments - Realized Resources

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 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152500 Inventory - Raw Materials

Debit 152600 Inventory - Work-in-Process

Debit 152700 Inventory - Finished Goods

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Debit 199000 Other Assets

Debit 610000 Operating Expenses/Program Costs

Debit 640000 Benefit Expense

Credit 101000 Fund Balance With Treasury

**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 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152500 Inventory - Raw Materials

Debit 152600 Inventory - Work-in-Process

Debit 152700 Inventory - Finished Goods

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Debit 199000 Other Assets

Debit 610000 Operating Expenses/Program Costs

Debit 640000 Benefit Expense

Debit 690000 Non-Production Costs

Credit 211000 Accounts Payable

Credit 213000 Contract Holdbacks

Credit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 214100 Accrued Interest Payable - Loans

Credit 214200 Accrued Interest Payable - Debt

Credit 216000 Entitlement Benefits Due and Payable

Credit 219000 Other Liabilities With Related Budgetary Obligations

Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

Credit 220000 Liability for Unpaid Insurance Claims

Credit 221000 Accrued Funded Payroll and Leave

Credit 221100 Withholdings Payable

Credit 221300 Employer Contributions and Payroll Taxes Payable

Credit 221500 Other Post Employment Benefits Due and Payable

Credit 221600 Pension Benefits Due and Payable to Beneficiaries

Credit 221700 Benefit Premiums Payable to Carriers

Credit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

**D136** To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Also Post USSGL TC-D120.

**Reference:** 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 year-end.

**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 year-end.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 139900 Allowance for Subsidy

Debit 218000 Loan Guarantee Liability

Credit 579100 Adjustment to Financing Sources - Credit Reform

**D148** To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.

**Comment:** The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Reference:** 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 Non-Budgetary Financing Sources Transferred Out

Credit 299000 Other Liabilities Without Related Budgetary Obligations

Credit 299010 Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government

**D149** To record negative subsidy disbursement in the financing fund.

**Comment:** Also post USSGL TC-D150 for the program account and TC-E509 for the financing account to record the transfer to the General Fund Receipt Account.

**Budgetary Entry**

Debit 480100 Undelivered Orders - Obligations, Unpaid

Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 139900 Allowance for Subsidy

Credit 579100 Adjustment to Financing Sources - Credit Reform

**D150** To adjust program fund for negative subsidy disbursement from the financing fund.

**Comment:** See USSGL TC D149. Transactions USSGL TC D149 and TC D150 should be done simultaneously in both the credit reform program and financing fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 579100 Adjustment to Financing Sources - Credit Reform

Credit 619900 Adjustment to Subsidy Expense

**D300 - D399 Adjustments/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 U.S. Government 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 U.S. Government 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 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

**Reference:** 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 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Credit 119500 Other Monetary Assets

Credit 120000 Foreign Currency

Credit 131000 Accounts Receivable

Credit 132000 Funded Employment Benefit Contributions Receivable

Credit 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 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152300 Inventory Held for Repair

Credit 152400 Inventory - Excess, Obsolete, and Unserviceable

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 153100 Seized Monetary Instruments

Credit 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 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.

**Reference:** 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 Liability for Employer Benefits and Claims Incurred but Not Reported

Debit 220000 Liability for Unpaid Insurance Claims

Debit 220500 Liability for Unearned Insurance Premiums

Debit 221000 Accrued Funded Payroll and Leave

Debit 221100 Withholdings Payable

Debit 221300 Employer Contributions and Payroll Taxes Payable

Debit 221500 Other Post Employment Benefits Due and Payable

Debit 221600 Pension Benefits Due and Payable to Beneficiaries

Debit 221700 Benefit Premiums Payable to Carriers

Debit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

Debit 222000 Unfunded Leave

Debit 222500 Unfunded FECA Liability

Debit 229000 Other Unfunded Employment Related Liability

Debit 231000 Liability for Advances and Prepayments

Debit 232000 Other Deferred Revenue

Debit 251000 Principal Payable to the Bureau of the Fiscal Service

Debit 252000 Principal Payable to the Federal Financing Bank

Debit 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority

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 299010 Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government

Debit 299500 Estimated Cleanup Cost Liability

Credit 253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 740000 Prior-Period Adjustments Due to Corrections of Errors

Credit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 740500 Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year

**D310** To record a prior-period adjustment that increases the value of a prior-year asset.

**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** 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 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Debit 119500 Other Monetary Assets

Debit 120000 Foreign Currency

Debit 131000 Accounts Receivable

Debit 132000 Funded Employment Benefit Contributions Receivable

Debit 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 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152300 Inventory Held for Repair

Debit 152400 Inventory - Excess, Obsolete, and Unserviceable

Debit 152500 Inventory - Raw Materials

Debit 152600 Inventory - Work-in-Process

Debit 152700 Inventory - Finished Goods

Debit 153100 Seized Monetary Instruments

Debit 153200 Seized Cash Deposited

Debit 154100 Forfeited Property Held for Sale

Debit 154200 Forfeited Property Held for Donation or Use

Debit 155100 Foreclosed Property

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 161800 Market Adjustment - Investments

Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Debit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Debit 169000 Other 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 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** 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 Liability for Employer Benefits and Claims Incurred but Not Reported

Credit 220000 Liability for Unpaid Insurance Claims

Credit 220500 Liability for Unearned Insurance Premiums

Credit 221000 Accrued Funded Payroll and Leave

Credit 221100 Withholdings Payable

Credit 221300 Employer Contributions and Payroll Taxes Payable

Credit 221500 Other Post Employment Benefits Due and Payable

Credit 221600 Pension Benefits Due and Payable to Beneficiaries

Credit 221700 Benefit Premiums Payable to Carriers

Credit 221800 Life Insurance Benefits Due and Payable to Beneficiaries

Credit 222000 Unfunded Leave

Credit 222500 Unfunded FECA Liability

Credit 229000 Other Unfunded Employment Related Liability

Credit 231000 Liability for Advances and Prepayments

Credit 232000 Other Deferred Revenue

Credit 251000 Principal Payable to the Bureau of the Fiscal Service

Credit 252000 Principal Payable to the Federal Financing Bank

Credit 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 254000 Participation 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 299010 Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government

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," Paragraph 41

**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

**D405** To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses

**Comment:** This TC illustrates an estimated allowance for bad debts relating to accounts receivable from non-federal entities. Allowance for Bad Debts generally should not be recorded for intragovernmental accounts receivable.

**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources," Paragraph 239; and USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

Credit 131900 Allowance for Loss on Accounts Receivable

**D406** To record the 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 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 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 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 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 current 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, Volume 1, Part 4A, Chapter 4000, "Requirements For Scheduling Payments Disbursed By The Bureau of the Fiscal Service."

**Budgetary Entry**

Debit 461000 Allotments - Realized Resources

Credit 470000 Commitments - Programs Subject to Apportionment

**Proprietary Entry**

Debit 112000 Imprest Funds

Debit 112500 U.S. Debit Card Funds

Credit 101000 Fund Balance With Treasury

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

**Comment:** Also Post USSGL TC C147. Reverse transaction for decreases.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise

Debit 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise

Credit 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise

Credit 592300 Valuation Change in Investments - Beneficial Interest in Trust

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 112000 Imprest Funds

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 211000 Accounts Payable

Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

Credit 101000 Fund Balance With Treasury

Credit 113500 Funds Held Outside of Treasury - Non-Budgetary

Credit 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 asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000, "Expenses" series and then offset those amounts using USSGL 661000, "Cost Capitalization Offset," when the costs are subsequently capitalized to the appropriate "in process" asset account, or part of an Assisted Acquisition with another federal entity resulting in the recording of an asset. Also post USSGL TC G120, G122, or G124 if using this entry to post to a finished asset account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151600 Operating Materials and Supplies in Development

Debit 152600 Inventory - Work-in-Process

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 181000 Assets Under Capital Lease

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Credit 660000 Applied Overhead

Credit 661000 Cost Capitalization Offset

**D516** To record the raw materials used to produce goods.

**Reference:** 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-D526.

**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 or future use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Debit 729000 Other Losses

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

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

**Comment:** Reverse this entry when ready to use.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151100 Operating Materials and Supplies Held for Use

**D545** To record completed Operating Materials and Supplies items that were in development.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151100 Operating Materials and Supplies Held for Use

Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151600 Operating Materials and Supplies in Development

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

**D548** To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 729000 Other Losses

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

**D550** To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 730000 Extraordinary Items

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

**D552** To reclassify stockpile materials authorized to be sold.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 157200 Stockpile Materials Held for Sale

Credit 157100 Stockpile Materials Held in Reserve

**D554** To record the forfeiture of a seized monetary instrument.

**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 154100 Forfeited Property Held for Sale

Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents

Credit 565000 Forfeiture Revenue - Forfeitures of Property

**D555** To record a removal of a seized monetary instrument.

**Comment:** See USSGL TC-D554 to record the forfeiture of seized monetary instruments.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 299000 Other Liabilities Without Related Budgetary Obligations

Credit 153100 Seized Monetary Instruments

**D556** To record the conversion to cash for a forfeited monetary instrument.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 111000 Undeposited Collections

Credit 154100 Forfeited Property Held for Sale

**D558** To record forfeited personal property placed into official use.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 154200 Forfeited Property Held for Donation or Use

Debit 232000 Other Deferred Revenue

Credit 154100 Forfeited Property Held for Sale

Credit 565000 Forfeiture Revenue - Forfeitures of Property

**D560** To record forfeited personal property placed into official use at the end of the year and not depreciated.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 175000 Equipment

Credit 154200 Forfeited Property Held for Donation or Use

**D562** To record forfeited personal property authorized to be distributed/donated to another entity.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 154200 Forfeited Property Held for Donation or Use

Debit 232000 Other Deferred Revenue

Credit 154100 Forfeited Property Held for Sale

Credit 299000 Other Liabilities Without Related Budgetary Obligations

**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 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 152100 Inventory Purchased for Resale

**D568** To record inventory that has been lost and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 729000 Other Losses

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 152100 Inventory Purchased for Resale

**D569** To record inventory that has been found and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151100 Operating Materials and Supplies Held for Use

Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Debit 152100 Inventory Purchased for Resale

Credit 719000 Other Gains

**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 (ESF)

Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 729000 Other Losses

Credit 120500 Foreign Currency Denominated Equivalent Assets

Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

**D574** To record a gain from the revaluation of foreign currency at the end of an accounting period.

**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**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 (ESF)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 120500 Foreign Currency Denominated Equivalent Assets

Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

Credit 719000 Other Gains

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

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**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 (ESF)

**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 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 year-end.

**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 year-end.

**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 Non-Fiduciary Deposit Funds and Undeposited Collections

Credit 153200 Seized Cash Deposited

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

**Comment:** For an unrealized gain, USSGL 161800 would be a debit.

**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**

None

**Proprietary Entry**

Debit 728000 Unrealized Losses

Credit 161800 Market Adjustment - Investments

Credit 718000 Unrealized Gains

**D591** To record the monetization of SDR certificates.

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

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

**Budgetary Entry**

Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

**D592** To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

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

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

**Budgetary Entry**

Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

Credit 718100 Unrealized Gain - Exchange Stabilization Fund (ESF)

**D594** To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

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

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

**Budgetary Entry**

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 728100 Unrealized Losses - Exchange Stabilization Fund (ESF)

Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

**D595** To record allocations on Special Drawing Rights.

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

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

**Budgetary Entry**

Debit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Credit 219300 Allocation of Special Drawing Rights (SDRs)

**D600** To record the reclassification of Exchange Stabilization Fund investment.

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

**Reference:** 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 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 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

**D603** To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.

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

**Reference:** 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 (ESF)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Credit 719000 Other Gains

**D606** To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

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

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

**Budgetary Entry**

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 729000 Other Losses

Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

**D608** To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

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

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

**Budgetary Entry**

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 729000 Other Losses

Credit 219300 Allocation of Special Drawing Rights (SDRs)

**D610** To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

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

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

**Budgetary Entry**

Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 219300 Allocation of Special Drawing Rights (SDRs)

Credit 719000 Other Gains

**D612** To record SDR interest and charges accrual with a net effect of an unrealized gain.

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

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

**Budgetary Entry**

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 134400 Interest Receivable on Special Drawing Rights (SDR)

Debit 633000 Other Interest Expenses

Debit 729100 Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

Credit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 531100 Interest Revenue - Investments

Credit 719100 Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

**D614** To record SDR interest and charges accrual with a net effect of an unrealized loss.

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

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

**Budgetary Entry**

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 134400 Interest Receivable on Special Drawing Rights (SDR)

Debit 633000 Other Interest Expenses

Debit 729100 Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

Credit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 531100 Interest Revenue - Investments

Credit 719100 Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

**D616** To record the tru up of Special Drawing Rights 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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

**Proprietary Entry**

Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Debit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 134400 Interest Receivable on Special Drawing Rights (SDR)

**D618** To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**

Debit 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 445000 Unapportioned Authority

Credit 451000 Apportionments

Credit 461000 Allotments - Realized Resources

Credit 465000 Allotments - Expired Authority

**Proprietary Entry**

Debit 211000 Accounts Payable

Credit 719000 Other Gains

**D622** To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations.

**Comment:** Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 465000 Allotments - Expired Authority

Credit 435400 Appropriation Withdrawn

**Proprietary Entry**

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 Fund Balance With Treasury

Credit 299100 Other Liabilities - Reductions

**D624** To record unobligated balances of definite contract authority in non-revolving trust funds temporarily unavailable pursuant to obligation limitations on all budgetary resources of contract authority.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Credit 439501 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority

**Proprietary Entry**

None

**D626** To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted upward due to the rate variance at the time of disbursement.

**Comment:** Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

**Budgetary Entry**

Debit 461000 Allotments - Realized Resources

Debit 465000 Allotments - Expired Authority

Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 729000 Other Losses

Credit 211000 Accounts Payable

**E100 - E399 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accrual, Depreciation, Amortization, and Depletion**

**E102** To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 480100 Undelivered Orders - Obligations, Unpaid

Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs

Debit 650000 Cost of Goods Sold

Debit 690000 Non-Production Costs

Credit 219000 Other Liabilities With Related Budgetary Obligations

Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported

Credit 221000 Accrued Funded Payroll and Leave

Credit 221100 Withholdings Payable

**E104** To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

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

**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 Non-Fiduciary Deposit Funds and Undeposited Collections

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

**Comment:** Also record TC E205 so that there will not be an impact on net position- A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Credit 531100 Interest Revenue - Investments

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 671000 Depreciation, Amortization, and Depletion

Credit 171900 Accumulated Depreciation on Improvements to Land

Credit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 174900 Accumulated Depreciation on Other Structures and Facilities

Credit 175900 Accumulated Depreciation on Equipment

Credit 181900 Accumulated Depreciation on Assets Under Capital Lease

Credit 182900 Accumulated Amortization on Leasehold Improvements

Credit 183900 Accumulated Amortization on Internal-Use Software

Credit 184900 Allowance for Depletion

Credit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

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

**Comment:** Reverse this entry for amortization of a premium.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 531000 Interest Revenue - Other

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

**Reference:** 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 Non-Fiduciary Deposit Funds and Undeposited Collections

**E400 - E499 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accumulated and Allocated Costs Not in Categories Above**

**E402** To record the imputed costs and related imputed financing sources.

**Reference:** 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 6 "Accounting for Property, Plant, and Equipment (PP&E)" and SFFAS 8 "Supplementary Stewardship Reporting"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 171900 Accumulated Depreciation on Improvements to Land

Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 174900 Accumulated Depreciation on Other Structures and Facilities

Debit 175900 Accumulated Depreciation on Equipment

Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 721000 Losses on Disposition of Assets - Other

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 189000 Other General Property, Plant, and Equipment

**E504** To record distributed personal property.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 299000 Other Liabilities Without Related Budgetary Obligations

Credit 154200 Forfeited Property Held for Donation or Use

**E506** To record a commodity transferred to another federal agency.

**Comment:** Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

**E508** To record the transfer-out of nonbudgetary or non-federal accounts receivable to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E510, E512, and E514.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 131900 Allowance for Loss on Accounts Receivable

Debit 132900 Allowance for Loss on Taxes Receivable

Debit 134500 Allowance for Loss on Interest Receivable - Loans

Debit 134600 Allowance for Loss on Interest Receivable - Investments

Debit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Debit 134800 Allowance for Loss on Interest Receivable - Taxes

Debit 135900 Allowance for Loss on Loans Receivable

Debit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans

Debit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Debit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes

Debit 137500 Allowance for Loss on Administrative Fees Receivable - Loans

Debit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Debit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes

Debit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

Debit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Debit 139900 Allowance for Subsidy

Debit 577600 Non-Budgetary Financing Sources Transferred Out

Credit 131000 Accounts Receivable

Credit 132000 Funded Employment Benefit Contributions Receivable

Credit 132500 Taxes Receivable

Credit 133000 Receivable for Transfers of Currently Invested Balances

Credit 133500 Expenditure Transfers Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 135000 Loans Receivable

Credit 136000 Penalties and Fines Receivable - Not Otherwise Classified

Credit 136100 Penalties and Fines Receivable - Loans

Credit 136300 Penalties and Fines Receivable - Taxes

Credit 137000 Administrative Fees Receivable - Not Otherwise Classified

Credit 137100 Administrative Fees Receivable - Loans

Credit 137300 Administrative Fees Receivable - Taxes

Credit 138000 Loans Receivable - Troubled Assets Relief Program

Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

**E509** To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.

**Comment:** See USSGL TC F124 for the preclosing adjusting entry recorded at year-end.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 577600 Non-Budgetary Financing Sources Transferred Out

Credit 101000 Fund Balance With Treasury

**E510** To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E512, and E514.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151900 Operating Materials and Supplies - Allowance

Debit 152900 Inventory - Allowance

Debit 154900 Forfeited Property - Allowance

Debit 155900 Foreclosed Property - Allowance

Debit 156900 Commodities - Allowance

Debit 159900 Other Related Property - Allowance

Debit 171900 Accumulated Depreciation on Improvements to Land

Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 174900 Accumulated Depreciation on Other Structures and Facilities

Debit 175900 Accumulated Depreciation on Equipment

Debit 181900 Accumulated Depreciation on Assets Under Capital Lease

Debit 182900 Accumulated Amortization on Leasehold Improvements

Debit 183900 Accumulated Amortization on Internal-Use Software

Debit 184900 Allowance for Depletion

Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 573000 Financing Sources Transferred Out Without Reimbursement

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Credit 151400 Operating Materials and Supplies Held for Repair

Credit 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152300 Inventory Held for Repair

Credit 152400 Inventory - Excess, Obsolete, and Unserviceable

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods

Credit 153100 Seized Monetary Instruments

Credit 154100 Forfeited Property Held for Sale

Credit 154200 Forfeited Property Held for Donation or Use

Credit 155100 Foreclosed Property

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 181000 Assets Under Capital Lease

Credit 182000 Leasehold Improvements

Credit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

Credit 184000 Other Natural Resources

Credit 189000 Other General Property, Plant, and Equipment

Credit 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 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

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

**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.

**Reference:** 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 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152300 Inventory Held for Repair

Debit 152400 Inventory - Excess, Obsolete, and Unserviceable

Debit 152500 Inventory - Raw Materials

Debit 152600 Inventory - Work-in-Process

Debit 152700 Inventory - Finished Goods

Debit 721000 Losses on Disposition of Assets - Other

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 711000 Gains on Disposition of Assets - Other

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

**Comment:** Refer to USSGL TCs E606, E608, and E610.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 131000 Accounts Receivable

Debit 132000 Funded Employment Benefit Contributions Receivable

Debit 132500 Taxes Receivable

Debit 133000 Receivable for Transfers of Currently Invested Balances

Debit 133500 Expenditure Transfers Receivable

Debit 134000 Interest Receivable - Not Otherwise Classified

Debit 134100 Interest Receivable - Loans

Debit 134200 Interest Receivable - Investments

Debit 134300 Interest Receivable - Taxes

Debit 135000 Loans Receivable

Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified

Debit 136100 Penalties and Fines Receivable - Loans

Debit 136300 Penalties and Fines Receivable - Taxes

Debit 137000 Administrative Fees Receivable - Not Otherwise Classified

Debit 137100 Administrative Fees Receivable - Loans

Debit 137300 Administrative Fees Receivable - Taxes

Debit 138000 Loans Receivable - Troubled Assets Relief Program

Debit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

Credit 131900 Allowance for Loss on Accounts Receivable

Credit 132900 Allowance for Loss on Taxes Receivable

Credit 134500 Allowance for Loss on Interest Receivable - Loans

Credit 134600 Allowance for Loss on Interest Receivable - Investments

Credit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Credit 134800 Allowance for Loss on Interest Receivable - Taxes

Credit 135900 Allowance for Loss on Loans Receivable

Credit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans

Credit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Credit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes

Credit 137500 Allowance for Loss on Administrative Fees Receivable - Loans

Credit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Credit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes

Credit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Credit 139900 Allowance for Subsidy

Credit 577500 Non-Budgetary Financing Sources Transferred In

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

**Comment:** Refer to USSGL TCs-E604, E608, and E610.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151100 Operating Materials and Supplies Held for Use

Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Debit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Debit 151400 Operating Materials and Supplies Held for Repair

Debit 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152300 Inventory Held for Repair

Debit 152400 Inventory - Excess, Obsolete, and Unserviceable

Debit 152500 Inventory - Raw Materials

Debit 152600 Inventory - Work-in-Process

Debit 152700 Inventory - Finished Goods

Debit 153100 Seized Monetary Instruments

Debit 154100 Forfeited Property Held for Sale

Debit 154200 Forfeited Property Held for Donation or Use

Debit 155100 Foreclosed Property

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 181000 Assets Under Capital Lease

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

Debit 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 year-end.

**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.

**Reference:** USSGL implementation guidance; Economy Act Scenario

**Budgetary Entry**

Debit 480100 Undelivered Orders - Obligations, Unpaid

Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at year-end.

**Budgetary Entry**

Debit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

Debit 445000 Unapportioned Authority

Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

Credit 406000 Anticipated Collections From Non-Federal Sources

Credit 407000 Anticipated Collections From Federal Sources

Credit 412000 Anticipated Indefinite Appropriations

Credit 421000 Anticipated Reimbursements

Credit 421500 Anticipated Expenditure Transfers from Trust Funds

Credit 431000 Anticipated Recoveries of Prior-Year Obligations

Credit 445000 Unapportioned Authority

Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

**F113** To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.

**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at year-end.

**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 U.S. Government - Prior-Year Balances

Credit 413300 Decreases to Indefinite Contract Authority

Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

**F114** To record adjustments for anticipated reductions not realized.

**Comment:** Balances are reduced to zero.

**Budgetary Entry**

Debit 403400 Anticipated Adjustments to Contract Authority

Debit 404400 Anticipated Reductions to Borrowing Authority

Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority

Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances

Credit 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

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 U.S. Government - Current-Year Authority

**Proprietary Entry**

None

**F119** To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

**Budgetary Entry**

Debit 438500 Temporary Sequester Returned for Cancellation

Credit 435000 Canceled Authority

**Proprietary Entry**

Debit 310600 Unexpended Appropriations - Adjustments

Debit 591900 Revenue and Other Financing Sources - Cancellations

Credit 101000 Fund Balance With Treasury

**F120** To record the cancellation of expired authority and withdraw funds.

**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**

Debit 465000 Allotments - Expired Authority

Credit 435000 Canceled Authority

**Proprietary Entry**

Debit 310600 Unexpended Appropriations - Adjustments

Debit 591900 Revenue and Other Financing Sources - Cancellations

Credit 101000 Fund Balance With Treasury

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

**Comment:** Use USSGL account 465000 if the authority is expired.

**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 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

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

**Comment:** Authority canceled early by administrative action.

**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 year-end.

**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 year-end.

**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 - Current-Year Authority

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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit 439730 Appropriations Temporarily Precluded From Obligation

Credit 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation

Credit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**

None

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

**Comment:** Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** 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 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 414201 Modification adjustment transfer 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 U.S. Government, Current-Year Authority

Debit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances

Debit 415900 Repayment of Repayable Advances - Current-Year Authority

Debit 415901 Repayment of Repayable Advances - Prior-Year Balances

Debit 419700 Balance Transfers-Out - Expired to Expired

Debit 420100 Total Actual Resources - Collected

Debit 420800 Adjustment to Total Resources - Disposition of Canceled Payables

Debit 435400 Appropriation Withdrawn

Debit 435500 Cancellation of Appropriation From Unavailable Receipts

Debit 435600 Cancellation of Appropriation From Invested Balances

Debit 437000 Offset to Appropriation Realized for Redemption of Treasury Securities

Debit 438700 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Debit 438800 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 439000 Reappropriations - Transfers-Out

Debit 439100 Adjustments to Indefinite Appropriations

Debit 439200 Permanent Reduction - New Budget Authority

Debit 439300 Permanent Reduction - Prior-Year Balances

Credit 411100 Debt Liquidation Appropriations

Credit 411200 Liquidation of Deficiency - Appropriations

Credit 411300 Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts

Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 411500 Loan Subsidy Appropriation

Credit 411600 Debt Forgiveness Appropriation

Credit 411601 Debt Forgiveness - Cancellation of Debt Adjustment

Credit 411700 Loan Administrative Expense Appropriation

Credit 411800 Reestimated Loan Subsidy Appropriation

Credit 411900 Other Appropriations Realized

Credit 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 Non-Allocation Transfers of Invested Balances - Transferred

Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 417600 Allocation Transfers of Prior-Year Balances

Credit 419000 Transfers - Prior-Year Balances

Credit 419100 Balance Transfers - Extension of Availability Other Than Reappropriations

Credit 419200 Balance Transfers - Unexpired to Expired

Credit 419300 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Credit 419500 Transfer of Obligated Balances

Credit 419600 Balance Transfers-In - Expired to Expired

Credit 420100 Total Actual Resources - Collected

Credit 421200 Liquidation of Deficiency - Offsetting Collections

Credit 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources

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

Credit 425400 Reimbursements Earned - Collected From Non-Federal Sources

Credit 425500 Expenditure Transfers from Trust Funds - Collected

Credit 426000 Actual Collections of Governmental-Type Fees

Credit 426100 Actual Collections of Business-Type Fees

Credit 426200 Actual Collections of Loan Principal

Credit 426300 Actual Collections of Loan Interest

Credit 426400 Actual Collections of Rent

Credit 426500 Actual Collections From Sale of Foreclosed Property

Credit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 426700 Other Actual Governmental-Type Collections From Non-Federal Sources

Credit 427100 Actual Program Fund Subsidy Collected

Credit 427300 Interest Collected From Treasury

Credit 427500 Actual Collections From Liquidating Fund

Credit 427600 Actual Collections From Financing Fund

Credit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources

Credit 429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds

**Proprietary Entry**

None

**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 Indefinite Contract Authority

Credit 413120 Current-Year Definite Contract Authority

Credit 413900 Contract Authority Carried Forward

**Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 415300 Transfers of Contract Authority - Non-Allocation

Credit 415400 Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred

**Proprietary Entry**

None

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

**Budgetary Entry**

Debit 414000 Substitution of Borrowing Authority

Debit 414300 Current-Year Decreases to Indefinite Borrowing Authority

Debit 414400 Borrowing Authority Withdrawn

Debit 414500 Borrowing Authority Converted to Cash

Debit 414900 Borrowing Authority Carried Forward

Debit 439200 Permanent Reduction - New Budget Authority

Debit 439300 Permanent Reduction - Prior-Year Balances

Credit 414100 Current-Year Indefinite Borrowing Authority

Credit 414120 Current-Year Definite Borrowing Authority

Credit 414900 Borrowing Authority Carried Forward

**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 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 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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit 439730 Appropriations Temporarily Precluded From Obligation

Credit 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation

Credit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**

None

**F317** To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

**Comment:** For this situation, the appropriation was available for obligation in the previous fiscal year but is not part of an obligation limitation in the subsequent fiscal year.

**Budgetary Entry**

Debit 439701 Appropriations Temporarily Precluded From Obligation - Prior-Year

Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

**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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit 445000 Unapportioned Authority

Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

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 - Non-Financial Resources

Debit 564000 Forfeiture Revenue - Cash and Cash Equivalents

Debit 565000 Forfeiture Revenue - Forfeitures of Property

Debit 570000 Expended Appropriations - Used - Accrued

Debit 570500 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year

Debit 570800 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Debit 570900 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

Debit 572000 Financing Sources Transferred In Without Reimbursement

Debit 574000 Appropriated Dedicated Collections Transferred In

Debit 575000 Expenditure Financing Sources - Transfers-In

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

Debit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

Debit 577500 Non-Budgetary Financing Sources Transferred In

Debit 578000 Imputed Financing Sources

Debit 579000 Other Financing Sources

Debit 579100 Adjustment to Financing Sources - Credit Reform

Debit 579500 Seigniorage

Debit 580000 Tax Revenue Collected - Not Otherwise Classified

Debit 580100 Tax Revenue Collected - Individual

Debit 580200 Tax Revenue Collected - Corporate

Debit 580300 Tax Revenue Collected - Unemployment

Debit 580400 Tax Revenue Collected - Excise

Debit 580500 Tax Revenue Collected - Estate and Gift

Debit 580600 Tax Revenue Collected - Customs

Debit 582000 Tax Revenue Accrual Adjustment - Not Otherwise Classified

Debit 582100 Tax Revenue Accrual Adjustment - Individual

Debit 582200 Tax Revenue Accrual Adjustment - Corporate

Debit 582300 Tax Revenue Accrual Adjustment - Unemployment

Debit 582400 Tax Revenue Accrual Adjustment - Excise

Debit 582500 Tax Revenue Accrual Adjustment - Estate and Gift

Debit 582600 Tax Revenue Accrual Adjustment - Customs

Debit 590000 Other Revenue

Debit 592100 Valuation Change in Investments - Exchange Stabilization Fund (ESF)

Debit 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise

Debit 592300 Valuation Change in Investments - Beneficial Interest in Trust

Debit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

Debit 599700 Financing Sources Transferred In From Custodial Statement Collections

Debit 619000 Contra Bad Debt Expense - Incurred for Others

Debit 619900 Adjustment to Subsidy Expense

Debit 660000 Applied Overhead

Debit 661000 Cost Capitalization Offset

Debit 679500 Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees

Debit 680000 Future Funded Expenses

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 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers

Credit 577600 Non-Budgetary Financing Sources Transferred Out

Credit 579200 Financing Sources To Be Transferred Out - Contingent Liability

Credit 583000 Contra Revenue for Taxes - Not Otherwise Classified

Credit 583100 Contra Revenue for Taxes - Individual

Credit 583200 Contra Revenue for Taxes - Corporate

Credit 583300 Contra Revenue for Taxes - Unemployment

Credit 583400 Contra Revenue for Taxes - Excise

Credit 583500 Contra Revenue for Taxes - Estate and Gift

Credit 583600 Contra Revenue for Taxes - Customs

Credit 589000 Tax Revenue Refunds - Not Otherwise Classified

Credit 589100 Tax Revenue Refunds - Individual

Credit 589200 Tax Revenue Refunds - Corporate

Credit 589300 Tax Revenue Refunds - Unemployment

Credit 589400 Tax Revenue Refunds - Excise

Credit 589500 Tax Revenue Refunds - Estate and Gift

Credit 589600 Tax Revenue Refunds - Customs

Credit 590900 Contra Revenue for Other Revenue

Credit 591900 Revenue and Other Financing Sources - Cancellations

Credit 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 U.S. Government

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 Non-Production 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 - Accrued

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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit 439730 Appropriations Temporarily Precluded From Obligation

Credit 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation

Credit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**

None

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

**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Reference:** 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 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

**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 year-end.

**Comment:** Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and Reduction Type Code attribute (e.g., ATB, SEQ, OTR) when recording temporary reductions. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for obligation in the subsequent fiscal year.

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

**Budgetary Entry**

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

Debit 438200 Temporary Reduction - New Budget Authority

Debit 438300 Temporary Reduction - Prior-Year Balances

Credit 438400 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

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

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

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

**Budgetary Entry**

Debit 438200 Temporary Reduction - New Budget Authority

Debit 438300 Temporary Reduction - Prior-Year Balances

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

**Proprietary Entry**

None

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

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

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

**Budgetary Entry**

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

Credit 438400 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

**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

**F378** To record the closing of USSGL account 408300 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 408300 Transfers - Current-Year Authority - Receivable - Transferred

Credit 417100 Non-Allocation Transfers of Invested Balances - Receivable

**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

**F386** To record the closing of USSGL account 423300 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 423300 Reimbursements Earned - Receivable - Transferred

Credit 425100 Reimbursements Earned - Receivable

**Proprietary Entry**

None

**F388** To record the closing of USSGL account 423400 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

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

**Budgetary Entry**

Debit 423400 Other Federal Receivables - Transferred

Credit 428700 Other Federal Receivables

**Proprietary Entry**

None

**F390** To record the closing of canceled authority for partial cancellations.

**Comment:** Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**

Debit 435100 Partial or Early Cancellation of Authority

Credit 420100 Total Actual Resources - Collected

**Proprietary Entry**

None

**F391** To close temporary sequester returned for cancellation.

**Budgetary Entry**

Debit 438400 Temporary Reduction/Cancellation Returned by Appropriation

Credit 438500 Temporary Sequester Returned for Cancellation

**Proprietary Entry**

None

**F392** To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.

**Budgetary Entry**

Debit 415500 Appropriation to Liquidate Contract Authority - Allocation - Transferred

Credit 413700 Transfers of Contract Authority - Allocation

**Proprietary Entry**

None

**F393** To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.

**Budgetary Entry**

Debit 413700 Transfers of Contract Authority - Allocation

Credit 415500 Appropriation to Liquidate Contract Authority - Allocation - Transferred

**Proprietary Entry**

None

**F396** To close authority unavailable for obligation pursuant to public law - temporary - prior-year authority.

**Budgetary Entry**

Debit 439501 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority

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

**Proprietary Entry**

None

**G100 - G299 Memorandum Entries - All Memorandum Entries (Excluding Closing Memorandum Entries)**

**G102** To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 801000 Guaranteed Loan Level

Credit 801500 Guaranteed Loan Level - Unapportioned

**G104** To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 801500 Guaranteed Loan Level - Unapportioned

Credit 802000 Guaranteed Loan Level - Apportioned

**G106** To record the binding contracts entered into by private lenders.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 802000 Guaranteed Loan Level - Apportioned

Credit 804000 Guaranteed Loan Level - Used Authority

**G108** To record the disbursement of a loan.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 805000 Guaranteed Loan Principal Outstanding

Credit 805300 Guaranteed Loan New Disbursements by Lender

**G110** To record principal reduction due to repayment, default or adjustment.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 806500 Guaranteed Loan Collections, Defaults, and Adjustments

Credit 805000 Guaranteed Loan Principal Outstanding

**G120** To record activity for current-year purchases of property, plant, and equipment.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Budgetary Entry**

None

**Memorandum Entry**

Debit 880200 Purchases of Property, Plant, and Equipment

Credit 880100 Offset for Purchases of Assets

**G122** To record activity for current-year purchases of inventory and related property.

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 880300 Purchases of Inventory and Related Property

Credit 880100 Offset for Purchases of Assets

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

**Comment:** USSGL transactions that reference this transaction: USSGL TCs B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, D134, and D514.

**Budgetary Entry**

None

**Memorandum Entry**

Debit 880400 Purchases of Assets - Other

Credit 880100 Offset for Purchases of Assets

**H100 - H799 Other Specialized Transaction Entries - Other**

**H100** To record equity contributions to increase fiduciary net assets.

**Comment:** Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 113000 Funds Held Outside of Treasury - Budgetary

Debit 113500 Funds Held Outside of Treasury - Non-Budgetary

Debit 119000 Other Cash

Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Debit 119500 Other Monetary Assets

Debit 120000 Foreign Currency

Debit 131000 Accounts Receivable

Debit 132000 Funded Employment Benefit Contributions Receivable

Debit 134000 Interest Receivable - Not Otherwise Classified

Debit 134100 Interest Receivable - Loans

Debit 134200 Interest Receivable - Investments

Debit 134300 Interest Receivable - Taxes

Debit 135000 Loans Receivable

Debit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform

Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified

Debit 136100 Penalties and Fines Receivable - Loans

Debit 136300 Penalties and Fines Receivable - Taxes

Debit 137000 Administrative Fees Receivable - Not Otherwise Classified

Debit 137100 Administrative Fees Receivable - Loans

Debit 137300 Administrative Fees Receivable - Taxes

Debit 141000 Advances and Prepayments

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 161800 Market Adjustment - Investments

Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Debit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Debit 169000 Other 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 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)

Credit 119500 Other Monetary Assets

Credit 120000 Foreign Currency

Credit 131000 Accounts Receivable

Credit 132000 Funded Employment Benefit Contributions Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 135000 Loans Receivable

Credit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform

Credit 136000 Penalties and Fines Receivable - Not Otherwise Classified

Credit 136100 Penalties and Fines Receivable - Loans

Credit 136300 Penalties and Fines Receivable - Taxes

Credit 137000 Administrative Fees Receivable - Not Otherwise Classified

Credit 137100 Administrative Fees Receivable - Loans

Credit 137300 Administrative Fees Receivable - Taxes

Credit 141000 Advances and Prepayments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161800 Market Adjustment - Investments

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Credit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service

Credit 169000 Other 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 Non-Production Costs

Credit 721000 Losses on Disposition of Assets - Other

Credit 721100 Losses on Disposition of Investments

Credit 721200 Losses on Disposition of Borrowings

Credit 728000 Unrealized Losses

Credit 729000 Other Losses

Credit 729200 Other Losses From Impairment of Assets

Credit 730000 Extraordinary Items

Credit 740000 Prior-Period Adjustments Due to Corrections of Errors

Credit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 740500 Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year

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

**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

**Reference:** FASAB SFFAS 31, "Accounting for Fiduciary Activities"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 520000 Revenue From Services Provided

Debit 531000 Interest Revenue - Other

Debit 531100 Interest Revenue - Investments

Debit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

Debit 532000 Penalties and Fines Revenue

Debit 532500 Administrative Fees Revenue

Debit 540000 Funded Benefit Program Revenue

Debit 550000 Insurance and Guarantee Premium Revenue

Debit 560000 Donated Revenue - Financial Resources

Debit 561000 Donated Revenue - Non-Financial Resources

Debit 590000 Other Revenue

Debit 711000 Gains on Disposition of Assets - Other

Debit 711100 Gains on Disposition of Investments

Debit 711200 Gains on Disposition of Borrowings

Debit 718000 Unrealized Gains

Debit 719000 Other Gains

Debit 730000 Extraordinary Items

Debit 740000 Prior-Period Adjustments Due to Corrections of Errors

Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles

Debit 740500 Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year

Credit 340000 Fiduciary Net Assets

Credit 520900 Contra Revenue for Services Provided

Credit 531700 Contra Revenue for Interest Revenue - Loans Receivable

Credit 531800 Contra Revenue for Interest Revenue - Investments

Credit 531900 Contra Revenue for Interest Revenue - Other

Credit 532400 Contra Revenue for Penalties and Fines

Credit 532900 Contra Revenue for Administrative Fees

Credit 540900 Contra Revenue for Funded Benefit Program Revenue

Credit 550900 Contra Revenue for Insurance and Guarantee Premium Revenue

Credit 560900 Contra Revenue for Donations - Financial Resources

Credit 561900 Contra Donated Revenue - Nonfinancial Resources

Credit 590900 Contra Revenue for Other Revenue

**H310** To close equity contributions to fiduciary net assets.

**Comment:** Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

**Reference:** FASAB SFFAS No. 31

**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

**H400** To record warrant for Quota increase in the International Monetary Fund assets.

**Budgetary Entry**

Debit 411991 Other Appropriations Realized - International Monetary Fund - Reserve Tranche

Debit 411992 Other Appropriations Realized - International Monetary Fund - Letter of Credit

Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

**H402** To record the present value payment in the International Monetary Fund.

**Budgetary Entry**

Debit 461000 Allotments - Realized Resources

Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 729090 Losses on International Monetary Fund Assets

Credit 119306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment

**H406** To record a Maintenance of Value Adjustment (increase), International Monetary Fund.

**Budgetary Entry**

Debit 411990 Other Appropriations Realized - International Monetary Fund

Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

**H410** To record an increase of the Letter of Credit for the International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 119309 International Monetary Fund - Currency Holdings

Credit 119305 International Monetary Fund - Letter of Credit

**H412** To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 119305 International Monetary Fund - Letter of Credit

Debit 119333 International Monetary Fund - Reserve Position

Credit 101000 Fund Balance With Treasury

Credit 119309 International Monetary Fund - Currency Holdings

**H420** To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**

Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

Credit 417590 Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund

**Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

**H422** To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.

**Budgetary Entry**

Debit 417590 Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund

Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

**H424** To record a decrease for the maintenance of value adjustment and transfer the excess.

**Budgetary Entry**

Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

Debit 462091 Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)

Credit 417690 Allocation Transfers of Prior-Year Balances - International Monetary Fund

**Proprietary Entry**

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

**H426** To record the transfer in of the excess funds due to the maintenance of value decrease adjustment.

**Budgetary Entry**

Debit 417690 Allocation Transfers of Prior-Year Balances - International Monetary Fund

Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

**H428** To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.

**Budgetary Entry**

Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

Credit 435190 Partial Cancellation of Authority - International Monetary Fund

**Proprietary Entry**

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 Fund Balance With Treasury

**H430** To record payment vouchers.

**Comment:** Reverse this TC for amendments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 119305 International Monetary Fund - Letter of Credit

Credit 101000 Fund Balance With Treasury

**H432** To record a decrease to the Reserve Position.

**Comment:** Reverse this TC for an increase.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 119309 International Monetary Fund - Currency Holdings

Credit 119333 International Monetary Fund - Reserve Position

**H434** To record a decrease in Currency.

**Comment:** Reverse this TC for an increase.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 119307 International Monetary Fund - Dollar Deposits With the IMF

Credit 119090 Other Cash - International Monetary Fund

**H436** To record a decrease in the Quota due to CVA.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 119306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment

Credit 119309 International Monetary Fund - Currency Holdings

**H438** To record a gain in the Quota.

**Budgetary Entry**

Debit 429590 Adjustments to the International Monetary Fund

Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit 119309 International Monetary Fund - Currency Holdings

Credit 719090 Gains on International Monetary Fund Assets

**H440** To record a loss in the Quota.

**Budgetary Entry**

Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

Credit 429590 Adjustments to the International Monetary Fund

**Proprietary Entry**

Debit 729090 Losses on International Monetary Fund Assets

Credit 119309 International Monetary Fund - Currency Holdings

**H442** To record the issuance of a new loan to International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 135090 Loans Receivable - International Monetary Fund

Credit 101000 Fund Balance With Treasury

**H444** To record the repayment on the loan.

**Comment:** Debit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was lower than when the loan was issued. Credit USSGL account 135990 if the exchange rate is different from when the loan was issues as the amount of cash received was higher than when the loan was issued.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 135990 Allowance for Loss on Loans Receivable - International Monetary Fund

Credit 135090 Loans Receivable - International Monetary Fund

**H446** To record in the FX rate change for loans (decrease in allowance/gain).

**Budgetary Entry**

Debit 429590 Adjustments to the International Monetary Fund

Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit 135990 Allowance for Loss on Loans Receivable - International Monetary Fund

Credit 719090 Gains on International Monetary Fund Assets

**H448** To record warrant for FX rate change.

**Budgetary Entry**

Debit 411994 Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)

Credit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

**H449** To record in the FX rate change for loans (increase in allowance/loss).

**Budgetary Entry**

Debit 462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund

Credit 429590 Adjustments to the International Monetary Fund

**Proprietary Entry**

Debit 729090 Losses on International Monetary Fund Assets

Credit 135990 Allowance for Loss on Loans Receivable - International Monetary Fund

**H450** To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 119306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment

Credit 119305 International Monetary Fund - Letter of Credit

**H480** To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

Debit 417590 Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund

Debit 420190 Total Actual Resources - Collected - International Monetary Fund

Credit 411990 Other Appropriations Realized - International Monetary Fund

Credit 411991 Other Appropriations Realized - International Monetary Fund - Reserve Tranche

Credit 411992 Other Appropriations Realized - International Monetary Fund - Letter of Credit