

## New TCs Effective FY 2021

**B115** To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.

**Comment:** Clearing from unpaid to paid. Also post USSGL TC B235. For a confirmed disbursement schedule where an unpaid delivered order was previously accrued, see USSGL TC B110.

### **Budgetary Entry**

|        |        |   |
|--------|--------|---|
| Debit  | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid |
| Credit | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid   |

### **Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 211000 | Accounts Payable   |
| Debit  | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit  | 212000 | Disbursements in Transit                                     |
| Debit  | 213000 | Contract Holdbacks   |
| Debit  | 216000 | Entitlement Benefits Due and Payable                         |
| Debit  | 219000 | Other Liabilities With Related Budgetary Obligations         |
| Debit  | 220000 | Liability for Unpaid Insurance Claims                        |
| Debit  | 221000 | Accrued Funded Payroll and Leave                             |
| Debit  | 221100 | Withholdings Payable   |
| Debit  | 221300 | Employer Contributions and Payroll Taxes Payable             |
| Debit  | 221500 | Other Post Employment Benefits Due and Payable               |
| Debit  | 294000 | Capital Lease Liability                                      |
| Credit | 101000 | Fund Balance With Treasury                                   |

**Justification:** This TC is needed so that an agency does not have an abnormal balance in USSGL account 490200 when they have an upward adjustment of a prior-year unpaid delivered order.

## **TC Modifications Effective FY 2021**

**A220** To record the financing sources transferred into a general or revolving fund expenditure account from a general fund receipt account.

**Comment:** Also post USSGL TC 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 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

    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

**Justification:** Update transaction code to remove USSGL accounts that no longer need to be included in the transaction code for these fund accounts.

**A708** To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. In this situation, the trading partner is another federal entity or a non-federal entity that is allowed by law to be treated as a federal entity.

**Comment:** Also post USSGL TC 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

**Justification:** This TC does not apply to USSGL Account 425400. A cash advance is required for non-federal entities.

**B110** To record a confirmed disbursement schedule **where an unpaid delivered order was** 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. Also post USSGL TC B235. **For a confirmed disbursement schedule where an upward adjustment of prior-year unpaid delivered orders was previously accrued, see USSGL TC B115.**

**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

**Justification:** Modify TC so that entities realize they need to post TC B115 instead of B110 if they have an upward adjustment of a prior-year unpaid delivered order.

**E408** To record cost of goods sold.

**Comment:** To record sales proceeds, see USSGL TCs-**A710**, 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

**Credit 157200 Stockpile Materials Held for Resale**

**Justification:** USSGL account 157200 should be added to TC E408.

## New TCs Effective FY 2022

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

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

**Budgetary Entry**

Debit 449000 Anticipated Resources – Unapportioned Authority

Credit 421100 Anticipated Reimbursements Used for Substitution of Contract Authority

**Proprietary Entry**

None

**Justification:** To provide DOD Working Capital Fund a mechanism to record anticipated reimbursements that will be used to substitute contract authority. This uses new USSGL account 421100 that was approved in December 2020.

**A162** To record the reclassification of undelivered orders due to substitution of contract authority.

**Comment:** This transaction only applies to DOD Working Capital Fund. Reverse this transaction to clear undelivered orders once the substitution amount is known.

**Budgetary Entry**

Debit 451000 Apportionment

Credit 480100 Undelivered Orders – Obligations, Unpaid

**Proprietary Entry**

None

**Justification:** To provide DOD Working Capital Fund a mechanism to record the reclassification of undelivered orders due to substitution of contract authority.

**A168** To record payments received from foreign partners to liquidate contract authority and to recognize liability to fulfill Foreign Military Sales cases.

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

**Budgetary Entry**

413810 Appropriation to Liquidate Contract Authority – FMSTF  
Credit 413500 Contract Authority Liquidated

**Proprietary Entry**

101000 Fund Balance With Treasury  
232000 Other Deferred Revenue

**Justification:** To provide Foreign Military Sales Trust Fund (FMSTF) a mechanism to record payments received from foreign partners to liquidate contract authority and to recognize the liability.

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

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

**Budgetary Entry**

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

**Proprietary Entry**

None

**Justification:** To provide DOD Working Capital Fund a mechanism to record the substitution of contract authority by unfilled customer orders. This uses new USSGL account 421100 that was approved in December 2020.

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

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

**Budgetary Entry**

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

**Proprietary Entry**

None

**Justification:** To provide DOD Working Capital Fund a mechanism to record the liquidation of contract authority by unfilled customer orders with advance. This uses new USSGL account 421100 that was approved in December 2020.

**F398** To close Transfers of Contract Authority – Allocation – Prior-Year Authority.

**Budgetary Entry**

Debit 413700 Transfers of Contract Authority – Allocation – Current-Year Authority  
Credit 413712 Transfers of Contract Authority – Allocation – Prior-Year Authority

**Proprietary Entry**

None

**Justification:** To provide a mechanism to close USSGL account 413712 into USSGL account 413700.

**F399** To close Transfers of Contract Authority – Non-Allocation – Prior-Year Authority.

**Budgetary Entry**

Debit 415300 Transfers of Contract Authority - Non-Allocation – Current-Year Authority  
Credit 415312 Transfers of Contract Authority - Non-Allocation – Prior-Year Authority

**Proprietary Entry**

None

**Justification:** To provide a mechanism to close USSGL account 415312 into USSGL account 415300.



## TC Modifications Effective FY 2022

**A161** To record the transfer-in of contract authority from one non-allocation 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 – **Current-Year Authority**

**Debit 415312 Transfers of Contract Authority - Non-Allocation – Prior-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

**Justification:** To add proposed new USSGL account 415312.

**A163** To record the transfer-out of contract authority from one non-allocation 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 – **Current-Year Authority**

**Credit 415312 Transfers of Contract Authority - Non-Allocation – Prior-Year Authority**

**Proprietary Entry**

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

Credit 215000 Payable for Transfers of Currently Invested Balances

**Justification:** To add proposed new USSGL account 415312.

**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 – **Current-Year Authority**

**Credit 415312 Transfers of Contract Authority - Non-Allocation – Prior-Year Authority**

**Proprietary Entry**

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

Credit 133000 Receivable for Transfers of Currently Invested Balances

**Justification:** To add proposed new USSGL account 415312.

**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 – **Current-Year Authority**

**Debit 415312 Transfers of Contract Authority - Non-Allocation – Prior-Year Authority**

Credit 445000 Unapportioned Authority

**Proprietary Entry**

Debit 215000 Payable for Transfers of Currently Invested Balances

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

**Justification:** To add proposed new USSGL account 415312.

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

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

**Budgetary Entry**

Debit 413700 Transfers of Contract Authority – Allocation – **Current-Year Authority**  
**Debit 413712 Transfers of Contract Authority – Allocation – Prior-Year Authority**  
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

**Justification:** To add proposed new USSGL account 413712.

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

**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 - **Current-Year Authority**  
**Credit 413712 Transfers of Contract Authority – Allocation – Prior-Year Authority**

**Proprietary Entry**

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

**Justification:** To add proposed new USSGL account 413712.

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

**Comment:** Also post USSGL TC-B135 if a gain results from an early repayment for non-credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result of FFB early repayments, or modifications of credit reform loans. If posting TC-B404, record a debit to USSGL account 461000.

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

**Budgetary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 445000 | Unapportioned - Unexpired Authority  |
| Debit  | 461000 | Allotments - Realized Resources  |
| Debit  | 462000 | Unobligated Funds Exempt From Apportionment  |
| Credit | 414200 | Actual Repayment of Borrowing Authority Converted to Cash – Current-Year Authority         |
| Credit | 414202 | Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances   |
| Credit | 414203 | Actual Repayment of Indefinite Borrowing Authority Converted to Cash – Prior-Year Balances |
| Credit | 414600 | Actual Repayments of Debt, Current-Year Authority  |
| Credit | 414700 | Actual Repayments of Debt, Prior-Year Balances   |

**Proprietary Entry**

|        |        |  |
|--------|--------|--|
| Debit  | 211000 | Accounts Payable   |
| Debit  | 211200 | Accounts Payable for Federal Government Sponsored Enterprise |
| Debit  | 251000 | Principal Payable to the Bureau of the Fiscal Service        |
| Debit  | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform        |
| Debit  | 252000 | Principal Payable to the Federal Financing Bank              |
| Credit | 101000 | Fund Balance With Treasury                                   |

**Justification:** To add proposed USSGL accounts 414202 and 414203.

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

**Debit 426900 Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees**

- 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

**Justification:** Added proposed new USSGL account 426900 to TC C109.

**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 414202 Actual Repayment of Definite Borrowing Authority Converted to Cash – Prior-Year Balances**

**Debit 414203 Actual Repayment of Indefinite Borrowing Authority Converted to Cash – Prior-Year Balances**

Debit 414600 Actual Repayments of Debt, Current-Year Authority  
Debit 414700 Actual Repayments of Debt, Prior-Year Balances  
Debit 415100 Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  
Debit 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances  
Debit 415900 Repayment of Repayable Advances - Current-Year Authority  
Debit 415901 Repayment of Repayable Advances - Prior-Year Balances  
Debit 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 411910 Indefinite Appropriation - Upward Adjustments  
     Credit 412500 Loan Modification Adjustment Transfer Appropriation  
     Credit 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In  
     Credit 413800 Appropriation to Liquidate Contract Authority  
     Credit 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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

**Credit 426900 Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees**

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

**Justification:** Added proposed new USSGL accounts 414202, 414203, and 426900.