

**U.S. Standard General Ledger
Account Transactions**

A100 - A399 Funding - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.

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

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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 |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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 |
| Credit | 463000 | Funds Not Available for Commitment/Obligation |

Proprietary Entry

None

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

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

Budgetary Entry

None

Proprietary Entry

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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

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

Proprietary Entry

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

A148 To record decreases to indefinite borrowing authority.

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

Budgetary Entry

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

Proprietary Entry

None

A152 To record indefinite or definite borrowing authority.

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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

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

Reference: 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 |

**U.S. Standard General Ledger
Account Transactions**

A158 To record actual reductions to borrowing authority previously anticipated.

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 413100 | Current-Year Contract Authority Realized |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

Proprietary Entry

None

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

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

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

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 415300 | Transfers of Contract Authority - 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 |

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

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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-F112.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

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

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

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

Budgetary Entry

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

Proprietary Entry

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

**U.S. Standard General Ledger
Account Transactions**

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 133000 | Receivable for Transfers of Currently Invested Balances |
| Credit | 575500 | 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: Also post USSGL TC-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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund receipt account. Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141.

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

U.S. Standard General Ledger
Account Transactions

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

Proprietary Entry

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

A400 - A699 Funding - Authority Transfers

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 416500 | Allocations of Authority - Anticipated From Invested Balances |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 into 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

**U.S. Standard General Ledger
Account Transactions**

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

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

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts |
| Debit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 445000 | Unapportioned 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 417000 | Transfers - Current-Year Authority |
| Debit | 419000 | Transfers - Prior-Year Balances |
| Debit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 445000 | Unapportioned 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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-Receiveable."

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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

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

Budgetary Entry

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

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 576500 | 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 and Other Income 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

A700 - A799 Funding - Reimbursables and Other Income

A702 To record anticipated reimbursements.

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 421000 | Anticipated Reimbursements and Other Income |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

Proprietary Entry

None

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

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

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 422100 | Unfilled Customer Orders Without Advance |
| Debit | 422200 | Unfilled Customer Orders With Advance |
| Credit | 413200 | Substitution of Contract Authority |

Proprietary Entry

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

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

Comment: Also post USSGL TC A122 if authority was previously anticipated and apportioned or USSGL 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 and Other Income |

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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

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

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

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 421000 | Anticipated Reimbursements and Other Income |

Proprietary Entry

| | | |
|--------|--------|--------------------------------|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |

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

Comment: See USSGL TC C182.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 422200 | Unfilled Customer Orders With Advance |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 231000 | Liability for Advances and Prepayments |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |

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

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

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 490200 | Delivered Orders - Obligations, Paid |

Proprietary Entry

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

**U.S. Standard General Ledger
Account Transactions**

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

Comment: The ordering agency uses USSGL TC-B406.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 425100 | Reimbursements and Other Income Earned - Receivable |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

Proprietary Entry

| | | |
|--------|--------|--------------------------------|
| Debit | 131000 | Accounts Receivable |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |

A715 To record funded FECA revenue by the Department of Labor.

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 425100 | Reimbursements and Other Income Earned - Receivable |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 132000 | Funded Employment Benefit Contributions Receivable |
| Credit | 540000 | Funded Benefit Program Revenue |

B100 - B299 Disbursements and Payables - Payments/Purchases

B102 To record payment of payroll.

Comment: For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using USSGL account 661000 (see USSGL TC-D514), when the costs are capitalized to the appropriate 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

B134 To record appropriations used this fiscal year.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the 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
Credit 570000 Expended Appropriations

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

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

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

Budgetary Entry
Debit 427700 Other Actual Collections - Federal
Credit 445000 Unapportioned Authority

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 711200 Gains on Disposition of Borrowings

**U.S. Standard General Ledger
Account Transactions**

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 repayments 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: For the Department of Treasury use only.

Reference: 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

B400 - B599 Disbursements and Payables - Payables/Accrued Liabilities

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

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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

B420 To record the liability for cost to be funded in the future.

Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 680000 | Future Funded Expenses |
| Credit | 216000 | Entitlement Benefits Due and Payable |
| Credit | 217000 | Subsidy Payable to the Financing Account |
| Credit | 219100 | Liability for Employer Benefits and Claims |
| 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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) |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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

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

Budgetary Entry

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

Proprietary Entry

None

C100 - C399 Collections and Receivables - Receipts

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

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

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 422100 | Unfilled Customer Orders Without Advance |
| Credit | 407000 | Anticipated Collections From Federal Sources |

Proprietary Entry

None

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

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 610000 | Operating Expenses/Program Costs |
| Credit | 561000 | Donated Revenue - 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 | 422100 | Unfilled Customer Orders Without Advance |

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 218000 | Loan Guarantee Liability |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 427100 | Actual Program Fund Subsidy Collected |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 445000 | Unapportioned Authority |

Proprietary Entry

| | | |
|--------|--------|----------------------------|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 426000 | Actual Collections of Governmental-Type Fees |
| Debit | 426100 | Actual Collections of Business-Type Fees |
| Debit | 426200 | Actual Collections of Loan Principal |
| Debit | 426300 | Actual Collections of Loan Interest |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources |
| Debit | 427300 | Interest Collected From Treasury |
| Debit | 427600 | Actual Collections From Financing Fund |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |

**U.S. Standard General Ledger
Account Transactions**

C108 To record collections in nonfiduciary deposit funds.

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

Reference: 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 |

**U.S. Standard General Ledger
Account Transactions**

C109 To record the receipt of previously anticipated collections.

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 426000 | Actual Collections of Governmental-Type Fees |
| Debit | 426100 | Actual Collections of Business-Type Fees |
| Debit | 426200 | Actual Collections of Loan Principal |
| Debit | 426300 | Actual Collections of Loan Interest |
| Debit | 426400 | Actual Collections of Rent |
| Debit | 426500 | Actual Collections From Sale of Foreclosed Property |
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources |
| Debit | 427300 | Interest Collected From Treasury |
| Debit | 427600 | Actual Collections From Financing Fund |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |
| Credit | 135000 | Loans Receivable |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |
| Credit | 139900 | Allowance for Subsidy |
| Credit | 155100 | Foreclosed Property |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |
| Credit | 531000 | Interest Revenue - Other |
| Credit | 531100 | Interest Revenue - Investments |
| Credit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Credit | 532000 | Penalties and Fines Revenue |
| Credit | 532500 | Administrative Fees Revenue |
| Credit | 540000 | Funded Benefit Program Revenue |
| Credit | 550000 | Insurance and Guarantee Premium Revenue |
| Credit | 575000 | Expenditure Financing Sources - Transfers-In |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|---|
| 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 |

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: Also post USSGL TC-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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

C140 To record the collection of receivables from federal sources.

Budgetary Entry

| | | |
|--------|--------|------------------------------------|
| Debit | 427300 | Interest Collected From Treasury |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 428300 | Interest Receivable From Treasury |
| Credit | 428700 | Other Federal Receivables |

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |

C141 To record a collection of non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund Receipt Account.

Comment: Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 422200 | Unfilled Customer Orders With Advance |
| Credit | 421000 | Anticipated Reimbursements and Other Income |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

Proprietary Entry

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

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 425100 | Reimbursements and Other Income Earned - Receivable |

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 132000 | Funded Employment Benefit Contributions Receivable |

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

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 425100 | Reimbursements and Other Income Earned - Receivable |

Proprietary Entry

| | | |
|--------|--------|----------------------------|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |

**U.S. Standard General Ledger
Account Transactions**

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

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

Reference: 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

Budgetary Entry
None

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act |

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

Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-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 |

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

C400 - C599 Collections and Receivables - Receivables/Accrued Revenue

C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund Receipt Account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund Receipt Account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: 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 |

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 425100 | Reimbursements and Other Income Earned - Receivable |
| Credit | 422100 | Unfilled Customer Orders Without Advance |

Proprietary Entry

| | | |
|--------|--------|---------------------------|
| Debit | 131000 | Accounts Receivable |
| Debit | 152300 | Inventory Held for Repair |
| Credit | 152900 | Inventory - Allowance |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 579000 | Other Financing Sources |

C431 To record the issuance of a bridge loan.

Comment: For the Department of Treasury use only.

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

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 135000 | Loans Receivable |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |

C432 To record loans other than credit reform.

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

Budgetary Entry

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

Proprietary Entry

| | | |
|--------|--------|----------------------------|
| Debit | 135000 | Loans Receivable |
| Credit | 101000 | Fund Balance With Treasury |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Debit | 531800 | Contra Revenue for Interest Revenue - Investments |
| Credit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections |
| Credit | 531100 | Interest Revenue - Investments |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: If a receivable had been previously established, see USSGL TC-C647.

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Debit | 427700 | Other Actual Collections - Federal |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 151900 | Operating Materials and Supplies - Allowance |
| Debit | 152900 | Inventory - Allowance |
| Debit | 154900 | Forfeited Property - Allowance |
| Debit | 156900 | Commodities - Allowance |
| Debit | 159900 | Other Related Property - Allowance |
| Debit | 171900 | Accumulated Depreciation on Improvements to Land |
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 650000 | Cost of Goods Sold |
| Debit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 151100 | Operating Materials and Supplies Held for Use |
| Credit | 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 |
| Credit | 428700 | Other Federal Receivables |

Proprietary Entry

| | | |
|--------|--------|----------------------------|
| Debit | 101000 | Fund Balance With Treasury |
| Credit | 131000 | Accounts Receivable |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: For the liquidation of the receivable, see USSGL TC C647.

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 |

**U.S. Standard General Ledger
Account Transactions**

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

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

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 428700 | Other Federal Receivables |
| Credit | 421000 | Anticipated Reimbursements and Other Income |

Proprietary Entry

| | | |
|--------|--------|--------------------------------|
| Debit | 131000 | Accounts Receivable |
| Credit | 510000 | Revenue From Goods Sold |
| Credit | 520000 | Revenue From Services Provided |

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

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 427300 | Interest Collected From Treasury |
| Credit | 445000 | Unapportioned Authority |
| Credit | 451000 | Apportionments |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 101000 | Fund Balance With Treasury |
| Debit | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act |
| Credit | 711100 | Gains on Disposition of Investments |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 and Other Income Earned - Collected |
| Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |
| Credit | 445000 | Unapportioned Authority |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 113000 | Funds Held Outside of Treasury - Budgetary |
| Credit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |
| Credit | 711100 | Gains on Disposition of Investments |

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

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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

D100 - D299 Adjustments/Write-offs/Reclassifications - 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 |
| 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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| 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 |

**U.S. Standard General Ledger
Account Transactions**

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

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period 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 |
| Credit | 221000 | Accrued Funded Payroll and Leave |
| Credit | 221100 | Withholdings Payable |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| Credit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Credit | 221500 | Other Post Employment Benefits Due and Payable |
| Credit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Credit | 221700 | Benefit Premiums Payable to Carriers |
| Credit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries |

**U.S. Standard General Ledger
Account Transactions**

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. 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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| Credit | 219100 | Liability for Employer Benefits and 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |
| 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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| 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 |
| 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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

Reference: 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 |

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 |

U.S. Standard General Ledger
Account Transactions

D300 - D399 Adjustments/Write-offs/Reclassifications - 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|---|
| Debit | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| Debit | 174900 | Accumulated Depreciation on Other Structures and Facilities |
| Debit | 175900 | Accumulated Depreciation on Equipment |
| Debit | 181900 | Accumulated Depreciation on Assets Under Capital Lease |
| Debit | 182900 | Accumulated Amortization on Leasehold Improvements |
| Debit | 183900 | Accumulated Amortization on Internal-Use Software |
| Debit | 184900 | Allowance for Depletion |
| Debit | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment |
| Debit | 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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|---|
| 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |
| Debit | 220000 | Liability for Unpaid Insurance Claims |
| Debit | 220500 | Liability for Unearned Insurance Premiums |
| Debit | 221000 | Accrued Funded Payroll and Leave |
| Debit | 221100 | Withholdings Payable |
| Debit | 221300 | Employer Contributions and Payroll Taxes Payable |
| Debit | 221500 | Other Post Employment Benefits Due and Payable |
| Debit | 221600 | Pension Benefits Due and Payable to Beneficiaries |
| Debit | 221700 | Benefit Premiums Payable to Carriers |
| Debit | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries |
| Debit | 222000 | Unfunded Leave |
| Debit | 222500 | Unfunded FECA Liability |
| Debit | 229000 | Other Unfunded Employment Related Liability |
| Debit | 231000 | Liability for Advances and Prepayments |
| Debit | 232000 | Other Deferred Revenue |
| Debit | 251000 | Principal Payable to the Bureau of the Fiscal Service |
| Debit | 252000 | Principal Payable to the Federal Financing Bank |
| Debit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|---|
| Debit | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Debit | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Debit | 254000 | Participation Certificates |
| Debit | 259000 | Other Debt |
| Debit | 261000 | Actuarial Pension Liability |
| Debit | 262000 | Actuarial Health Insurance Liability |
| Debit | 263000 | Actuarial Life Insurance Liability |
| Debit | 265000 | Actuarial FECA Liability |
| Debit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Debit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Debit | 269000 | Other Actuarial Liabilities |
| Debit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Debit | 292000 | Contingent Liabilities |
| Debit | 294000 | Capital Lease Liability |
| Debit | 296000 | Accounts Payable From Canceled Appropriations |
| Debit | 297000 | Liability for Capital Transfers |
| Debit | 298000 | Custodial Liability |
| Debit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Debit | 299500 | Estimated Cleanup Cost Liability |
| Credit | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|---|
| 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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| 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 |

**U.S. Standard General Ledger
Account Transactions**

D312 To record a prior-period adjustment that increases the value of a prior-year liability.

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

Reference: 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 |
| 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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|---|
| Credit | 232000 | Other Deferred Revenue |
| Credit | 251000 | Principal Payable to the Bureau of the Fiscal Service |
| Credit | 252000 | Principal Payable to the Federal Financing Bank |
| Credit | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority |
| Credit | 254000 | Participation Certificates |
| Credit | 259000 | Other Debt |
| Credit | 261000 | Actuarial Pension Liability |
| Credit | 262000 | Actuarial Health Insurance Liability |
| Credit | 263000 | Actuarial Life Insurance Liability |
| Credit | 265000 | Actuarial FECA Liability |
| Credit | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs |
| Credit | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs |
| Credit | 269000 | Other Actuarial Liabilities |
| Credit | 291000 | Prior Liens Outstanding on Acquired Collateral |
| Credit | 294000 | Capital Lease Liability |
| Credit | 296000 | Accounts Payable From Canceled Appropriations |
| Credit | 297000 | Liability for Capital Transfers |
| Credit | 298000 | Custodial Liability |
| Credit | 299000 | Other Liabilities Without Related Budgetary Obligations |
| Credit | 299500 | Estimated Cleanup Cost Liability |

U.S. Standard General Ledger
Account Transactions

D400 - D499 Adjustments/Write-offs/Reclassifications – Write-offs

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

Comment: 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 |

**U.S. Standard General Ledger
Account Transactions**

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 write-off of penalties and fines receivable.

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans |
| Debit | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified |
| Debit | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes |
| Credit | 136000 | Penalties and Fines Receivable - Not Otherwise Classified |
| Credit | 136100 | Penalties and Fines Receivable - Loans |
| Credit | 136300 | Penalties and Fines Receivable - Taxes |

U.S. Standard General Ledger
Account Transactions

D407 To record the write-off of administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans |
| Debit | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified |
| Debit | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes |
| Credit | 137000 | Administrative Fees Receivable - Not Otherwise Classified |
| Credit | 137100 | Administrative Fees Receivable - Loans |
| Credit | 137300 | Administrative Fees Receivable - Taxes |

D408 To record the write-off of accounts receivable.

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 131900 | Allowance for Loss on Accounts Receivable |
| Credit | 131000 | Accounts Receivable |

D410 To record the write-off of taxes receivable.

Reference: USSGL 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 write-off of loans receivable for loans made before fiscal 1992.

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 135900 | Allowance for Loss on Loans Receivable |
| Credit | 135000 | Loans Receivable |

D413 To write-off loans receivable related to Troubled Assets Relief Program.

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program |
| Credit | 138000 | Loans Receivable - Troubled Assets Relief Program |

U.S. Standard General Ledger
Account Transactions

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

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|-----------------------------|
| Debit | 139900 | Allowance for Subsidy |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 135000 | Loans Receivable |

D415 To record the write-off of interest receivable related to Troubled Asset Relief Program.

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program |
| Credit | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program |

D416 To record the write-off of interest receivable.

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|--|
| Debit | 134500 | Allowance for Loss on Interest Receivable - Loans |
| Debit | 134600 | Allowance for Loss on Interest Receivable - Investments |
| Debit | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified |
| Debit | 134800 | Allowance for Loss on Interest Receivable - Taxes |
| Credit | 134000 | Interest Receivable - Not Otherwise Classified |
| Credit | 134100 | Interest Receivable - Loans |
| Credit | 134200 | Interest Receivable - Investments |
| Credit | 134300 | Interest Receivable - Taxes |

U.S. Standard General Ledger
Account Transactions

D418 To record the write-off 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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/Write-offs/Reclassifications - 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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) |

U.S. Standard General Ledger
Account Transactions

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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) |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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) |

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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 |
| Credit | 221000 | Accrued Funded Payroll and Leave |
| Credit | 221100 | Withholdings Payable |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

Reference: 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| 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 |

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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

U.S. Standard General Ledger
Account Transactions

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 | 413100 | Current-Year Contract Authority Realized |
| Debit | 414100 | Current-Year Borrowing Authority Realized |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| Debit | 469000 | Anticipated Resources - Programs Exempt From Apportionment |
| Credit | 403200 | Estimated Indefinite Contract Authority |
| Credit | 404200 | Estimated Indefinite Borrowing Authority |
| Credit | 406000 | Anticipated Collections From Non-Federal Sources |
| Credit | 407000 | Anticipated Collections From Federal Sources |
| Credit | 412000 | Anticipated Indefinite Appropriations |
| Credit | 421000 | Anticipated Reimbursements and Other Income |
| Credit | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Credit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned Authority |

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances |
| Credit | 413300 | Decreases to Indefinite Contract Authority |
| Credit | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized |

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

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 and Other Income |
| Debit | 421500 | Anticipated Expenditure Transfers from Trust Funds |
| Debit | 431000 | Anticipated Recoveries of Prior-Year Obligations |
| Credit | 445000 | Unapportioned Authority |

Proprietary Entry

None

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

Comment: Adjust abnormal balances to zero.

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 445000 | Unapportioned Authority |
| Credit | 403400 | Anticipated Adjustments to Contract Authority |
| Credit | 404400 | Anticipated Reductions to Borrowing Authority |
| Credit | 404700 | Anticipated Transfers to the General Fund of the 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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

Comment: Also post USSGL TC-C420 in a General Fund Receipt Account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.

Reference: USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 425100 | Reimbursements and Other Income Earned - Receivable |

Proprietary Entry

| | | |
|--------|--------|--------------------------------|
| Debit | 520000 | Revenue From Services Provided |
| Debit | 590000 | Other Revenue |
| Credit | 131000 | Accounts Receivable |

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

Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 465000 | Allotments - Expired Authority |
| Credit | 435500 | Cancellation of Appropriation From Unavailable Receipts |

Proprietary Entry

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

F147 To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.

Comment: This USSGL account remains open at year end. See Office of Management and Budget Circular No. A-11 for additional guidance.

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Credit | 436000 | Appropriation Purpose Fulfilled - Balance Not Available |

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|---|
| Credit | 417600 | Allocation Transfers of Prior-Year Balances |
| Credit | 419000 | Transfers - Prior-Year Balances |
| Credit | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations |
| Credit | 419200 | Balance Transfers - Unexpired to Expired |
| Credit | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
| Credit | 419500 | Transfer of Obligated Balances |
| Credit | 419600 | Balance Transfers-In - Expired to Expired |
| Credit | 420100 | Total Actual Resources - Collected |
| Credit | 421200 | Liquidation of Deficiency - Offsetting Collections |
| Credit | 425200 | Reimbursements and Other Income Earned - Collected |
| Credit | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid |
| Credit | 425500 | Expenditure Transfers from Trust Funds - Collected |
| Credit | 426000 | Actual Collections of Governmental-Type Fees |
| Credit | 426100 | Actual Collections of Business-Type Fees |
| Credit | 426200 | Actual Collections of Loan Principal |
| Credit | 426300 | Actual Collections of Loan Interest |
| Credit | 426400 | Actual Collections of Rent |
| Credit | 426500 | Actual Collections From Sale of Foreclosed Property |
| Credit | 426600 | Other Actual Business-Type Collections From Non-Federal Sources |
| Credit | 426700 | Other Actual Governmental-Type Collections From Non-Federal Sources |
| Credit | 427100 | Actual Program Fund Subsidy Collected |
| Credit | 427300 | Interest Collected From Treasury |
| Credit | 427500 | Actual Collections From Liquidating Fund |
| Credit | 427600 | Actual Collections From Financing Fund |
| Credit | 427700 | Other Actual Collections - Federal |
| Credit | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds |

Proprietary Entry

None

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

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 413200 | Substitution of Contract Authority |
| Debit | 413300 | Decreases to Indefinite Contract Authority |
| Debit | 413400 | Contract Authority Withdrawn |
| Debit | 413500 | Contract Authority Liquidated |
| Debit | 413900 | Contract Authority Carried Forward |
| Debit | 439200 | Permanent Reduction - New Budget Authority |
| Debit | 439300 | Permanent Reduction - Prior-Year Balances |
| Credit | 413100 | Current-Year Contract Authority Realized |
| Credit | 413900 | Contract Authority Carried Forward |

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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 Realized |
| Debit | 414400 | Borrowing Authority Withdrawn |
| Debit | 414500 | Borrowing Authority Converted to Cash |
| Debit | 414900 | Borrowing Authority Carried Forward |
| Debit | 439200 | Permanent Reduction - New Budget Authority |
| Debit | 439300 | Permanent Reduction - Prior-Year Balances |
| Credit | 414100 | Current-Year Borrowing Authority Realized |
| Credit | 414900 | Borrowing Authority Carried Forward |

Proprietary Entry

None

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

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 442000 | Unapportioned Authority - Pending Rescission |
| Debit | 443000 | Unapportioned Authority - OMB Deferral |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 463000 | Funds Not Available for Commitment/Obligation |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Credit | 445000 | Unapportioned Authority |

Proprietary Entry

None

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

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 462000 | Unobligated Funds Exempt From Apportionment |

Proprietary Entry

None

**U.S. Standard General Ledger
Account Transactions**

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

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 442000 | Unapportioned Authority - Pending Rescission |
| Debit | 443000 | Unapportioned Authority - OMB Deferral |
| Debit | 445000 | Unapportioned Authority |
| Debit | 451000 | Apportionments |
| Debit | 461000 | Allotments - Realized Resources |
| Debit | 462000 | Unobligated Funds Exempt From Apportionment |
| Debit | 463000 | Funds Not Available for Commitment/Obligation |
| Debit | 470000 | Commitments - Programs Subject to Apportionment |
| Debit | 472000 | Commitments - Programs Exempt From Apportionment |
| Credit | 465000 | Allotments - Expired Authority |

Proprietary Entry

None

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

Budgetary Entry

| | | |
|--------|--------|--------------------------------------|
| Debit | 490200 | Delivered Orders - Obligations, Paid |
| Credit | 420100 | Total Actual Resources - Collected |

Proprietary Entry

None

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

Comment: See USSGL TC-F318 for authority from offsetting collections.

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 439700 | 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

**U.S. Standard General Ledger
Account Transactions**

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

U.S. Standard General Ledger
Account Transactions

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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

Budgetary Entry

None

Proprietary Entry

| | | |
|-------|--------|--|
| Debit | 331000 | Cumulative Results of Operations |
| Debit | 510000 | Revenue From Goods Sold |
| Debit | 520000 | Revenue From Services Provided |
| Debit | 531000 | Interest Revenue - Other |
| Debit | 531100 | Interest Revenue - Investments |
| Debit | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds |
| Debit | 531300 | Interest Revenue - Subsidy Amortization |
| Debit | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act |
| Debit | 532000 | Penalties and Fines Revenue |
| Debit | 532500 | Administrative Fees Revenue |
| Debit | 540000 | Funded Benefit Program Revenue |
| Debit | 540500 | Unfunded FECA Benefit Revenue |
| Debit | 550000 | Insurance and Guarantee Premium Revenue |
| Debit | 560000 | Donated Revenue - Financial Resources |
| Debit | 561000 | Donated Revenue - Non-Financial Resources |
| Debit | 564000 | Forfeiture Revenue - Cash and Cash Equivalents |
| Debit | 565000 | Forfeiture Revenue - Forfeitures of Property |
| Debit | 570000 | Expended Appropriations |
| 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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| 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 | 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 |
| 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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|---|
| 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 |

U.S. Standard General Ledger
Account Transactions

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

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 331000 | Cumulative Results of Operations |
| Credit | 717200 | Losses on Changes in Long-Term Assumptions - From Experience |
| Credit | 721000 | Losses on Disposition of Assets - Other |
| Credit | 721100 | Losses on Disposition of Investments |
| Credit | 721200 | Losses on Disposition of Borrowings |
| Credit | 727200 | Losses on Changes in Long-Term Assumptions |
| Credit | 728000 | Unrealized Losses |
| Credit | 729000 | Other Losses |
| Credit | 729200 | Other Losses From Impairment of Assets |
| Credit | 730000 | Extraordinary Items |
| Credit | 740000 | Prior-Period Adjustments Due to Corrections of Errors |
| Credit | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles |
| Credit | 740500 | Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year |
| Credit | 750000 | Distribution of Income - Dividend |
| Credit | 760000 | Changes in Actuarial Liability |

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

Budgetary Entry

None

Proprietary Entry

| | | |
|--------|--------|---|
| Debit | 310000 | Unexpended Appropriations - Cumulative |
| Debit | 310100 | Unexpended Appropriations - Appropriations Received |
| Debit | 310200 | Unexpended Appropriations - Transfers-In |
| Credit | 310000 | Unexpended Appropriations - Cumulative |
| Credit | 310300 | Unexpended Appropriations - Transfers-Out |
| Credit | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year |
| Credit | 310600 | Unexpended Appropriations - Adjustments |
| Credit | 310700 | Unexpended Appropriations - Used |
| Credit | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors |
| Credit | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles |

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

Comment: Used to track guaranteed loan level.

Budgetary Entry

None

Memorandum Entry

| | | |
|--------|--------|--|
| Debit | 804000 | Guaranteed Loan Level - Used Authority |
| Credit | 801000 | Guaranteed Loan Level |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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

U.S. Standard General Ledger
Account Transactions

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

**U.S. Standard General Ledger
Account Transactions**

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

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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

U.S. Standard General Ledger
Account Transactions

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 and Other Income Earned - Receivable - Transferred |
| Credit | 425100 | Reimbursements and Other Income Earned - Receivable |

Proprietary Entry

None

U.S. Standard General Ledger
Account Transactions

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

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger

Account Transactions

| | | |
|--------|--------|--|
| 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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

**U.S. Standard General Ledger
Account Transactions**

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 |

U.S. Standard General Ledger
Account Transactions

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 |

U.S. Standard General Ledger
Account Transactions

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 issued 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 |

U.S. Standard General Ledger
Account Transactions

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 |