

## U.S. Government Standard General Ledger Account Transactions

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

➤	<b>A 100-799</b>	Funding Sources
➤	<b>B 100-699</b>	Disbursements and Payables
➤	<b>C 100-799</b>	Collections and Receivables
➤	<b>D 100-799</b>	Adjustments/Writeoffs/Reclassifications
➤	<b>E 100-799</b>	Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
➤	<b>F 100-499</b>	Yearend
➤	<b>G 100-299</b>	Memorandum Entries

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the Federal Government.

The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
  
- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or
  - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources – Transfers-Out."

The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
  - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
  - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to “in-process type” asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate USSGL account 6000 series account. Then use USSGL account 6610, “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account. Do not record to USSGL 88XX series accounts amounts applied to asset accounts under this method.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in boldface.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site. This is particularly important for the large amount of revisions to the transaction categories that caused the transactions to be renumbered (T/L S2 06-02).
- The transaction reference provides an example of where this transaction appears. It does not provide all possible USSGL implementation guidance that may contain this transaction.

**Section III:**

**Page Number**

USSGL Account Transaction Categories

III - 4

USSGL Account Transaction Listing

III - 5

USSGL Account Transactions

III - 35

USSGL Account Transaction Postings

III - 263

Note: The following alpha extensions to transaction numbers indicate:

R = The USSGL transaction noted with the “R” extension contains instructions to reverse in the comment.

AP = The USSGL transaction noted with the “AP” extension contains instructions to also post another transaction in the comment.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION  
CODE

TRANSACTION DESCRIPTION

**Account Transaction Categories**

Transaction  
Code

- A. Funding**
- 100 - 399 • Budgetary Resources Other Than Collections
  - 400 - 699 • Authority Transfers
  - 700 - 799 • Reimbursables and Other Income
- B. Disbursements and Payables**
- 100 - 299 • Payments/Purchases
  - 300 - 399 • Commitments/Undelivered Orders/Expended Authority - Unpaid
  - 400 - 599 • Payables/Accrued Liabilities
  - 600 - 699 • Advances and Prepayments
- C. Collections and Receivables**
- 100 - 399 • Receipts
  - 400 - 599 • Receivables/Accrued Revenue
  - 600 - 799 • Asset Sale and Disposition (Gains and Losses)
- D. Adjustments/Writeoffs/Reclassification**
- 100 - 299 • Upward and Downward Adjustments
  - 300 - 399 • Prior-Period Adjustments
  - 400 - 499 • Writeoffs
  - 500 - 799 • Reclassification/Revaluation
- E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections**
- 100 - 399 • Accrual, Depreciation, Amortization, and Depletion
  - 400 - 499 • Accumulated and Allocated Costs Not in Categories Above
  - 500 - 799 • Transfers Without Budgetary Impact
- F. Yearend**
- 100 - 299 • Preclosing Entries
  - 300 - 499 • Closing Entries
- G. Memorandum Entries**
- 100 - 299 • All Memorandum Entries (Excluding Closing Memorandum Entries)

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
A106	To record the reappropriation of unexpired funds in the losing fund.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A110	To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.
A112	To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation for trust fund expenditure transfer.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority for programs exempt from apportionment.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
A127	To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A131	To record a permanent reduction of borrowing or contract authority.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A132	To record a permanent reduction of unexpended appropriations.
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.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
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.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure payments to Treasury.
A143	To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A150	To record subsidy payable accrued in the program account.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
A158	To record actual reductions to borrowing authority previously anticipated.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A164	To record anticipated reductions to borrowing authority.
A166	To record definite and indefinite contract authority based on legislation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
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.
A172	To record anticipated actual reductions to contract authority.
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).
A174	To record an unanticipated actual decrease to indefinite contract authority.
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.
A176	To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/decreases to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A184	To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
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.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
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.
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 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A189	To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
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 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
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.
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).
A202	To record in the financing account an appropriation received for a modification adjustment transfer.
A204	To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.



**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
A212	To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
A250	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in based on an apportionment request.
A404	To record a transfer-out of unobligated unexpired 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.
A406	To record a transfer-out of unobligated unexpired 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.
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.
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.
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.
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.
A416	To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.
A418	To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
A420	To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
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.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
A426	To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A428	To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
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.
A432	To record in the receiving agency the return 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.
A434	To record in the receiving agency the return 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.
A436	To record in the parent agency the receipt 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.
A438	To record in the parent agency the receipt 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.
A440	To record in the receiving agency the return to the parent agency of unobligated unexpired 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.
A442	To record in the receiving agency the return to the parent agency of unobligated unexpired 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.
A444	To record in the parent agency the return from the receiving agency of unobligated unexpired 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.
A446	To record in the parent agency the return from the receiving agency of unobligated unexpired 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.
A448	To record a transfer-in of unobligated unexpired 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.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A450	To record a transfer-in of unobligated unexpired 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.
A452	To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
A454	To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
A456	To record the transfer out of expired unobligated expenditure transfers receivable.
A458	To record the transfer in of expired unobligated expenditure transfers receivable.
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.
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.
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.
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.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.
A470	To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.
A472	To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A474	To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A476	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A478	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A480	To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
A482	To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.
A484	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
A486	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.
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.
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.
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.
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.
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.
A498	To record the Federal fund receivable for a trust fund expenditure transfer.
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).
A500	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A502	To record the actual collection of the appropriation trust fund expenditure transfer.
A504	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
A510	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A512	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A514	To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
A516	To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A518	To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
A520	To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
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.
A524	To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.
A526	To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
A528	To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A530	To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A531	To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A532	To record the receivable for amounts to be transferred in of unrealized nonexpenditure 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.
A534	To record the payable for amounts to be transferred in of unrealized nonexpenditure 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.
A536	To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
A538	To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
A540	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
A542	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
A544	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A546	To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
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.
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.
A552	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A554	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A702	To record anticipated reimbursements.
A704	To record in the performing agency a reimbursable agreement that was not previously anticipated.
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A708	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A710	To record earned revenue in the performing agency related to a reimbursable agreement or other income.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
A712	To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
A714	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
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.
B105	To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.
B107	To record payment and disbursement of funds.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule.
B112	To record accrued interest paid.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
B120	To record principal repayments to Treasury 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.
B121	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B123	To record in the issuing entity, the sale of Federal securities at par value.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
B124	To record the purchase of Federal securities acquired at par value.
B125	To record in the issuing entity, the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium.
B127	To record in the issuing entity, the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount.
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B140	To record the purchase of foreign currency by a disbursing officer.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
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.
B152	To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
B154	To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
B302	To record a commitment of unobligated amounts in programs subject to apportionment.
B304	To record a commitment of unobligated balances in programs exempt from apportionment.
B306	To record current-year undelivered orders without an advance.
B308	To record current-year undelivered orders with an advance.
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.
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.



**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
B402	To record the delivery of goods or services and to accrue a liability.
B404	To record a downward adjustment of a current-year unpaid undelivered order.
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.
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B410	To record the delivery of goods or services for construction.
B412	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B416	To record the collecting agency's estimated accrued tax refunds payable and related interest.
B418	To record the accrual of interest expenses incurred, not yet paid.
B420	To record the liability for cost to be funded in the future.
B422	To record the unfunded FECA liability and unfunded unemployment liability.
B424	To record a contingent liability.
B426	To record an increase in actuarial liabilities for benefit plans.
B428	To record the payable to borrowers from sales of foreclosed property with recourse.
B430	To record the inventory purchased for a resale under historical cost (title was passed).
B432	To record the fair market value of real and intangible forfeited property.
B434	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B436	To record the funded portion of cleanup costs that was previously estimated.
B438	To record capital lease liability.
B602	To record revenue received in advance.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.
C102	To record service in kind provided by non-Federal sources.
C103	To record the collection of subsidy costs in the financing account.
C104	To record the collection of subsidy for loan modification costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.
C108	To record the receipts reported into deposit funds and clearing accounts.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.
C126	To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
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.
C140	To record the collection of receivables from Federal sources.
C141	To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C150	To record the receipt of other cash.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C158	To record cash donations as budgetary resources, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C170	To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
C184	To record in the performing agency an advance received after a reimbursable agreement was established.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C190	To record in a trust fund payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C402	To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account.
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C408	To record in the financing fund the disbursement of direct loans.
C410	To record binding loan contracts and subsidy receivables accrued in the financing account.
C412	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C414	To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
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.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C418	To record interest receivable on securities.
C420	To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C424	To record establishment of current-period earnings on income received in advance.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C432	To record loans other than credit reform.
C434	To record the accrual of custodial interest revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.
C436	To record the accrual of custodial penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C602	To record the sale of Federal securities purchased at a premium. The sale results in a gain.
C604	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C606	To record the sale of Federal securities purchased at a discount. The sale results in a gain.
C608	To record the sale of Federal securities purchased at a discount. The sale results in a loss.
C610	To record the sale or disposition of personal property collected for replacement property.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C614	To record the gain on property sold with recourse.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C618	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C620	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C622	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C624	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C626	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C628	To record cash collected from a loss or a gain from the sale of foreclosed property.
C630	To record the sale of stockpile materials.
C632	To record stockpile materials sold at a gain.
C634	To record stockpile materials sold at a loss.
C636	To record the collection of sale proceeds from forfeited personal property sold.
C638	To record the sale of forfeited property.
C640	To record the proceeds from commodities sold.
C642	To record a loss on the sale of commodities.
C644	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C646	To record the sale or disposition of assets other than personal properties and investments.
C648	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C650	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
C750	To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C751	To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
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 Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
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 Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
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 Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
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 7400 or 7401). The authority has expired.
D104	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 7400 or 7401). The authority has expired.
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 7400 or 7401). The authority has expired.
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 7400 or 7401). The authority has not expired.
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 7400 or 7401). The authority has not expired.
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 7400 or 7401). The authority has not expired.
D113	To record the reclassification reestimated subsidy expense from unfunded to funded.
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 7400 or 7401).
D120	To record a downward adjustment to unpaid prior-year undelivered orders.
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
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.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
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).
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).
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).
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.
D146	To record an accrual of downward reestimate for loan subsidies in the financing fund.
D148	To accrue the transfer-out of a downward reestimate to the miscellaneous receipt fund.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
D402	To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).



**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D406	To record the writeoff of penalties, fines, and administrative fees receivable.
D408	To record the writeoff of accounts receivable.
D410	To record the writeoff of taxes receivable.
D412	To record the writeoff of loans receivable for loans made before fiscal 1992.
D414	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D416	To record the writeoff of interest receivable.
D418	To record the writeoff of assets other than investments.
D420	To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
D422	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
D424	To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.
D426	To record an adjustment to loans receivable based on acquired collateral property.
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.
D432	To record an adjustment for actual loss of commodities.
D434	To record assets purchased to store environmental waste from past operations at net book value of zero.
D502	To record an increase in the imprest fund.
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.
D506	To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to "in-process type" asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
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.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D546	To reclassify excess or reserved assets to assets held for use.
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.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.
D568	To record inventory that has been lost and deemed material.
D570	To record inventory that has been found and deemed material.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
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.
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.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
D584	To reclassify revenue collected for others from accrued to collected.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D589	To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
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.
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.
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.
E108	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
E109	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
E110	To record an adjustment for under-applied overhead deemed immaterial.
E112	To record an adjustment for over-applied overhead deemed immaterial.
E113	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
E114	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E116	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E117	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
E118	To record amortization of subsidy for direct loans.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
E122	To record accrued and compounded interest on the liability of loan guarantees.
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.
E402	To record the imputed costs and related imputed financing sources.
E404	To record the application of overhead expenses to work-in-process.
E406	To record inventory used for operations.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
E408	To record cost of goods sold.
E410	To record the estimated repair costs for an item using the allowance method.
E412	To record actual repair costs using the direct method.
E414	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
E416	To record stockpile materials issued for use under the consumption method.
E418	To record a lien of real and intangible forfeited property in the allowance account.
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.
E504	To record distributed personal property.
E506	To record a commodity transferred to another Federal agency.
E508	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
E510	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
E512	To record the transfer-out of investments to other Federal entities without reimbursement.
E514	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
E602	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
E604	To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
E606	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
E608	To record the transfer-in of investments from others without reimbursement.
E610	To record the transfer-in of accounts payable from others without reimbursement.
F104	To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F108	To record the reduction of permanent indefinite resources when a warrant is received.
F109	To record the removal of unfilled customer orders without advance in excess of obligations.
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
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.
F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
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.
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F123	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance.
F124	To record the closing of miscellaneous receipts at the end of the year.
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&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F144	To record the cancellation of a receivable for reimbursable activity.
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.
F301	To reclassify the balance of partially canceled authority to memorandum accounts.
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F312	To record the closing of unobligated balances to expiring authority.
F314	To record the closing of paid delivered orders to total actual resources.
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.
F318	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F320	To record the closing of upward adjustments to delivered orders - obligations, paid.
F322	To record the closing of downward adjustments to delivered orders - obligations, paid.
F324	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
F325	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
F326	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F328	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F330	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
F332	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
F334	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F338	To record the closing of gains and miscellaneous items into cumulative results of operations.
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F352	To record the closing of all unused guaranteed loan authority no longer available for use.
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.
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.
F358	To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
F360	To reclassify a temporary reduction/cancellation at yearend.
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.



**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
F366	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
F368	To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
F369	To reclassify cancellations into the appropriate USSGL account.
F370	To record the closing of memorandum accounts for purchases.
F372	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
F374	To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
F376	To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
F378	To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
F380	To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
F382	To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
F384	To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
F386	To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
F388	To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
F390	To record the closing of canceled authority for partial cancellations.
G102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
G104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
G106	To record the binding contracts entered into by private lenders.
G108	To record the disbursement of a loan.
G110	To record the repayment of principal from borrowers.
G120	To record activity for current-year purchases of property, plant, and equipment.

**U.S. Government Standard General Ledger  
Account Transaction Listing**

TRANSACTION  
CODE

TRANSACTION DESCRIPTION

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G122	To record activity for current-year purchases of inventory and related property.
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).

**U.S. Government 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 4120 Appropriations Anticipated - Indefinite  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- A104 To record the enactment of appropriations.  
**Comment:** If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

**Budgetary Entry**

Debit 4111 Debt Liquidation Appropriations  
Debit 4112 Liquidation of Deficiency - Appropriations  
Debit 4115 Loan Subsidy Appropriation  
Debit 4117 Loan Administrative Expense Appropriation  
Debit 4118 Reestimated Loan Subsidy Appropriation  
Debit 4119 Other Appropriations Realized  
Credit 4120 Appropriations Anticipated - Indefinite  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 3101 Unexpended Appropriations - Appropriations Received

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

A106 To record the reappropriation of unexpired funds in the losing fund.  
**Comment:** See USSGL TC-A110 for the gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Reappropriation of Unexpired Funds

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4392 Permanent Reduction - New Budget Authority  
     Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
     Credit 1010 Fund Balance With Treasury

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.

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

**Budgetary Entry**

Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

**Comment:** See USSGL TC-A112 for expired losing fund; see USSGL TC-A106 for unexpired losing fund.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

**Budgetary Entry**

Debit 4150 Reappropriations  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 3101 Unexpended Appropriations - Appropriations Received

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

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.  
**Comment:** See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
Credit 1010 Fund Balance With Treasury

A114 To record an anticipated appropriation for trust fund expenditure transfer.

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

**Budgetary Entry**

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers  
Credit 4450 Unapportioned Authority  
Credit 4620 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 4450 Unapportioned Authority  
Credit 4510 Apportionments

**Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

**Proprietary Entry**

None

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

- A119 To record anticipated resources in programs exempt from apportionment.  
**Comment:** USSGL account 4690 is used as a funds control mechanism.

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

- A120 To record the allotment of authority.

**Budgetary Entry**

Debit 4510 Apportionments  
Credit 4610 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, C410, 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 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment  
Credit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

None

- A123 To record the realization of previously anticipated authority for programs exempt from apportionment.  
**Comment:** USSGL transactions that reference this transaction: A186, A706, A708, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C410, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, 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 4690 Anticipated Resources - Programs Exempt From Apportionment  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

- 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 4450 Unapportioned Authority  
Credit 4119 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 4450 Unapportioned Authority  
Credit 4430 Unapportioned Authority - OMB Deferral

**Proprietary Entry**

None

- A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.  
**Comment:** The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.  
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

- A128 To record authority temporarily unavailable pursuant to public law.  
**Comment:** Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

**Proprietary Entry**

None

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

A129 To record spending authority from offsetting collections temporarily precluded from obligation.  
**Comment:** The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**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 4392, use Authority\_Type attribute "B" to record reductions of borrowing authority or Authority\_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

None



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

- A132 To record a permanent reduction of unexpended appropriations.  
**Comment:** Credit USSGL account 2990 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 Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4392 Permanent Reduction - New Budget Authority  
     Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
     Credit 1010 Fund Balance With Treasury  
     Credit 2990 Other Liabilities Without Related Budgetary Obligations

- A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.  
**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.  
**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4392 Permanent Reduction - New Budget Authority  
     Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 5745 Appropriated Earmarked Receipts Transferred Out  
     Credit 1010 Fund Balance With Treasury

**U.S. Government 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 2990 if withdrawal of funds does not occur simultaneously.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4392 Permanent Reduction - New Budget Authority  
    Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
    Credit 1010 Fund Balance With Treasury  
    Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

**Comment:** When reducing spending authority from offsetting collections, include Authority\_Type 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 4450 Unapportioned Authority  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4382 Temporary Reduction - New Budget Authority  
    Credit 4383 Temporary Reduction - Prior-Year Balances

**Proprietary Entry**

None

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

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.  
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4392 Permanent Reduction - New Budget Authority  
    Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
    Credit 1010 Fund Balance With Treasury  
    Credit 2990 Other Liabilities Without Related Budgetary Obligations

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.  
**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4420 Unapportioned Authority - Pending Rescission

**Proprietary Entry**

None

A138 To record estimated recoveries of prior-year obligations.

**Budgetary Entry**

Debit 4310 Anticipated Recoveries of Prior-Year Obligations  
    Credit 4450 Unapportioned Authority  
    Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None

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

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

**Proprietary Entry**

None

A140 To record anticipated collections other than refunds.

**Comment:** Also post USSGL TC-A118.

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

**Budgetary Entry**

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None

A142 To record anticipated nonexpenditure payments to Treasury.

**Comment:** See USSGL TC-A143 to record anticipated capital transfers with a proprietary contingent liability.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

None

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

A143 To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.

**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 (including capital transfers) without a proprietary contingent liability. When deemed appropriate by agencies, the proprietary entry below may be used as a preclosing entry in a liquidating fund to adjust cumulative results of operations to zero and create a liability to the General Fund of the Treasury.

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 2920 Contingent Liabilities  
Credit 2970 Resources Payable to Treasury

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 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1010 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 4450 Unapportioned Authority  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4143 Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

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

- A150 To record subsidy payable accrued in the program account.  
**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2179 Contra Liability for Subsidy Payable to the Financing Account  
Credit 2170 Subsidy Payable to the Financing Account

- 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 4141 Current-Year Borrowing Authority Realized  
Credit 4450 Unapportioned Authority  
Credit 4620 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 4141 Current-Year Borrowing Authority Realized  
Credit 4042 Estimated Indefinite Borrowing Authority

**Proprietary Entry**

None

**U.S. Government 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 4119 Other Appropriations Realized  
 Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 3101 Unexpended Appropriations - Appropriations Received

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.

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

**Budgetary Entry**

Debit 4148 Resources Realized From Borrowing Authority  
 Credit 4145 Borrowing Authority Converted to Cash

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2510 Principal Payable to the Bureau of the Public Debt  
 Credit 2520 Principal Payable to the Federal Financing Bank

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 4044 Anticipated Reductions to Borrowing Authority  
 Credit 4143 Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

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

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 4044 Anticipated Reductions to Borrowing Authority  
Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**

None

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 4042 Estimated Indefinite Borrowing Authority  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4044 Anticipated Reductions to Borrowing Authority

**Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None



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

- 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 4131 Current-Year Contract Authority Realized  
 Credit 4032 Estimated Indefinite Contract Authority

**Proprietary Entry**

None

- 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 Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4135 Contract Authority Liquidated  
 Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
 Credit 1010 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 4138 Appropriation To Liquidate Contract Authority  
 Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 3101 Unexpended Appropriations - Appropriations Received

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

- 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 4138 Appropriation To Liquidate Contract Authority  
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- 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 4034 Anticipated Adjustments to Contract Authority  
Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

- A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
Credit 4136 Contract Authority To Be Liquidated by Trust Funds

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A174 To record an unanticipated actual decrease to indefinite contract authority.  
**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4133 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 4136 Contract Authority To Be Liquidated by Trust Funds  
Debit 4138 Appropriation To Liquidate Contract Authority  
    Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
    Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 1330 Receivable for Transfers of Currently Invested Balances

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 4032 Estimated Indefinite Contract Authority  
    Credit 4450 Unapportioned Authority  
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

- A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4137 Transfers of Contract Authority  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances  
     Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- 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 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4034 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 transfer of funds has not yet been accomplished.  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4137 Transfers of Contract Authority

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
     Credit 2150 Payable for Transfers of Currently Invested Balances

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

A180 To record a nonexpenditure transfer-in 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 4137 Transfers of Contract Authority

Credit 4170 Transfers - Current-Year Authority

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

A181 To record a nonexpenditure transfer-out 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 4170 Transfers - Current-Year Authority

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4137 Transfers of Contract Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 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 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

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

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

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5740 Appropriated Earmarked Receipts 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 1010 Fund Balance With Treasury  
Credit 5740 Appropriated Earmarked Receipts Transferred In

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

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

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4120 Appropriations Anticipated - Indefinite  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5200 Revenue From Services Provided  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
Credit 5400 Benefit Program Revenue  
Credit 5600 Donated Revenue - Financial Resources  
Credit 5800 Tax Revenue Collected  
Credit 5900 Other Revenue

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

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 4132 Substitution of Contract Authority  
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

None

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 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.

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

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5200 Revenue From Services Provided  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
Credit 5600 Donated Revenue - Financial Resources  
Credit 5800 Tax Revenue Collected  
Credit 5900 Other Revenue

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

- A189 To record a temporary reduction of new budget authority 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 expenditure account.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

**Proprietary Entry**

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

- 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 4394 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 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.  
**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.  
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None



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

- 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 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.  
**Comment:** See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Credit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1310 Accounts Receivable  
 Credit 1320 Employment Benefit Contributions Receivable  
 Credit 1340 Interest Receivable  
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

- A196 To record the annualized level of an appropriation provided under a continuing resolution.  
**Comment:** Also post USSGL TC-A197 to record the amount available for obligation under the terms of the continuing resolution.  
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

Debit 4111 Debt Liquidation Appropriations  
 Debit 4112 Liquidation of Deficiency - Appropriations  
 Debit 4115 Loan Subsidy Appropriation  
 Debit 4117 Loan Administrative Expense Appropriation  
 Debit 4119 Other Appropriations Realized  
 Credit 4120 Appropriations Anticipated - Indefinite  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**U.S. Government 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 1090 Fund Balance With Treasury Under a Continuing Resolution  
Credit 3101 Unexpended Appropriations - Appropriations Received

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution  
Credit 3101 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 4450 Unapportioned Authority  
Credit 4111 Debt Liquidation Appropriations  
Credit 4112 Liquidation of Deficiency - Appropriations  
Credit 4115 Loan Subsidy Appropriation  
Credit 4117 Loan Administrative Expense Appropriation  
Credit 4119 Other Appropriations Realized

**Proprietary Entry**

None

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

A202 To record in the financing account an appropriation received for a modification adjustment transfer.  
**Comment:** Also post USSGL TC-A204.

**Budgetary Entry**

Debit 4125 Loan Modification Adjustment Transfer Appropriation  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5790 Other Financing Sources

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1399 Allowance for Subsidy  
Credit 2180 Loan Guarantee Liability

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury  
Credit 1010 Fund Balance With Treasury

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

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

**Comment:** If authority was previously anticipated, see USSGL TC-A122.

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

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4120 Appropriations Anticipated - Indefinite  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

A250 To record interest received for a non-Bureau of Public Debt 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 Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
     Credit 1340 Interest Receivable  
     Credit 5311 Interest Revenue - Investments

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

A251 To record interest received for a non-Bureau of Public Debt 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 Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Credit 1340 Interest Receivable  
Credit 5311 Interest Revenue - Investments

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

**A400 - A699 FUNDING - Authority Transfers**

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in based on an apportionment request.

**Budgetary Entry**

Debit 4165 Allocations of Authority - Anticipated From Invested Balances  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

A404 To record a transfer-out of unobligated unexpired 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 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. USSGL account 4175 is to be recorded by non-invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 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 4510 Apportionments  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts  
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

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

A406 To record a transfer-out of unobligated unexpired 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:** USSGL account 4175 is to be recorded by non- invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. 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 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

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

**Budgetary Entry**

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3102 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 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

- 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 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.  
**Comment:** Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.  
**Comment:** Credit USSGL account 4450 only in the unique circumstance where an apportionment occurs in the receiving account.

**Budgetary Entry**

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Credit 4165 Allocations of Authority - Anticipated From Invested Balances  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In



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

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.  
**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the 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**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4382 Temporary Reduction - New Budget Authority  
    Credit 4383 Temporary Reduction - Prior-Year Balances

**Proprietary Entry**

None

A420 To record an actual nonexpenditure transfer-in of 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 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

**Budgetary Entry**

Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances  
    Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
    Credit 4450 Unapportioned Authority  
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 1330 Receivable for Transfers of Currently Invested Balances  
    Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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-A418 to record the budget authority temporarily reduced.

**Budgetary Entry**

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances -  
    Temporary Reduction  
    Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In  
    Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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-A418.

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

**Budgetary Entry**

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

A428 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government 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 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

**Budgetary Entry**

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances  
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A432 To record in the receiving agency the return 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 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 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 4650 Allotments - Expired Authority  
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A434 To record in the receiving agency the return 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 4650 Allotments - Expired Authority  
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury

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

A436 To record in the parent agency the receipt 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 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 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 4176 Allocation Transfers of Prior-Year Balances  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 3102 Unexpended Appropriations - Transfers-In

A438 To record in the parent agency the receipt 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 4176 Allocation Transfers of Prior-Year Balances  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A440 To record in the receiving agency the return to the parent agency of unobligated unexpired 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:** The transaction partner must use USSGL TC-A444 to record the parent agency receiving funds from this receiving agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 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 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A442 To record in the receiving agency the return to the parent agency of unobligated unexpired 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:** The transaction partner must use USSGL TC-A446 to record the parent agency receiving funds from this receiving agency. Record USSGL account 1330 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 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

A444 To record in the parent agency the return from the receiving agency of unobligated unexpired 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:** The transfer partner must use USSGL TC-A440 to record the receiving agency returning the authority and funds to this parent agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 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 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts  
Debit 4176 Allocation Transfers of Prior-Year Balances  
    Credit 4510 Apportionments  
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 2150 Payable for Transfers of Currently Invested Balances  
    Credit 3103 Unexpended Appropriations - Transfers-Out

A446 To record in the parent agency the return from the receiving agency of unobligated unexpired 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:** 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 2150 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 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts  
Debit 4176 Allocation Transfers of Prior-Year Balances  
    Credit 4510 Apportionments  
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 2150 Payable for Transfers of Currently Invested Balances  
    Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

- A448 To record a transfer-in of unobligated unexpired 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 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 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 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts  
 Debit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 3102 Unexpended Appropriations - Transfers-In

- A450 To record a transfer-in of unobligated unexpired 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 TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts  
 Debit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A452 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.  
**Comment:** For the parent appropriation agency, use USSGL TC-A428 for the cash transfer method.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
     Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
     Credit 1330 Receivable for Transfers of Currently Invested Balances

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

A454 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.

**Budgetary Entry**

Debit 4176 Allocation Transfers of Prior-Year Balances  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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 4650 Allotments - Expired Authority  
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**

Debit 5750 Expenditure Financing Sources - Transfers-In  
Credit 1335 Expenditure Transfers Receivable

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

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

**Budgetary Entry**

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1335 Expenditure Transfers Receivable  
Credit 5750 Expenditure Financing Sources - Transfers-In



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

- 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 Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 3102 Unexpended Appropriations - Transfers-In

- A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

- 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 Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4650 Allotments - Expired Authority  
 Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
 Credit 1010 Fund Balance With Treasury

- A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
 Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
 Credit 1010 Fund Balance With Treasury

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

**Budgetary Entry**

Debit 4160 Anticipated Transfers - Current-Year Authority  
 Debit 4180 Anticipated Transfers - Prior-Year Balances  
 Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
     Credit 4160 Anticipated Transfers - Current-Year Authority  
     Credit 4180 Anticipated Transfers - Prior-Year Balances

**Proprietary Entry**

None

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

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Appropriation Transfers

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
 Debit 4190 Transfers - Prior-Year Balances  
     Credit 4160 Anticipated Transfers - Current-Year Authority  
     Credit 4180 Anticipated Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 3102 Unexpended Appropriations - Transfers-In

A474 To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, 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 5755 to transfer appropriated receipts. Transfer partners must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Appropriation Transfers

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
 Debit 4190 Transfers - Prior-Year Balances  
     Credit 4160 Anticipated Transfers - Current-Year Authority  
     Credit 4180 Anticipated Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

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

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4160 Anticipated Transfers - Current-Year Authority  
Debit 4180 Anticipated Transfers - Prior-Year Balances  
    Credit 4170 Transfers - Current-Year Authority  
    Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
    Credit 1010 Fund Balance With Treasury

A478 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, 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 5765 to transfer appropriated receipts. Transfer partners must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4160 Anticipated Transfers - Current-Year Authority  
Debit 4180 Anticipated Transfers - Prior-Year Balances  
    Credit 4170 Transfers - Current-Year Authority  
    Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
    Credit 1010 Fund Balance With Treasury

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

A480 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A482 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.

**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

**Reference:** USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A484 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4650 Allotments - Expired Authority  
    Credit 4170 Transfers - Current-Year Authority  
    Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
    Credit 1010 Fund Balance With Treasury

A486 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.

**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A488, 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4170 Transfers - Current-Year Authority  
    Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
    Credit 1010 Fund Balance With Treasury

**U.S. Government 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 4801. 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid  
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1010 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 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid  
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

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

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.  
**Comment:** When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. 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 4931 Delivered Orders - Obligations Transferred, Unpaid  
 Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Credit 1010 Fund Balance With Treasury

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.  
**Comment:** See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

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

**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced  
 Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
 Credit 1410 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 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

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

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances  
 Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments  
 Credit 3102 Unexpended Appropriations - Transfers-In



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

A498 To record the Federal fund receivable for a trust fund expenditure transfer.  
**Comment:** See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated.

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

**Budgetary Entry**

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable  
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Debit 1335 Expenditure Transfers Receivable  
 Credit 5750 Expenditure Financing Sources - Transfers-In

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

**Comment:** See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 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 cancelling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4650 Allotments - Expired Authority  
 Debit 4700 Commitments - Programs Subject to Apportionment  
 Debit 4720 Commitments - Programs Exempt From Apportionment  
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

Debit 5750 Expenditure Financing Sources - Transfers-In  
 Credit 1310 Accounts Receivable  
 Credit 1335 Expenditure Transfers Receivable

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

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-A418.

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

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

A502 To record the actual collection of the appropriation trust fund expenditure transfer.

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

**Budgetary Entry**

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1335 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 2155.

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

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2155 Expenditure Transfers Payable

Credit 1010 Fund Balance With Treasury

**U.S. Government 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 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances  
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 3102 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 4801. 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances  
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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 4114 Appropriated Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5750 Expenditure Financing Sources - Transfers-In

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

- 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 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out  
     Credit 1010 Fund Balance With Treasury

- A514 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.  
**Comment:** Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.  
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out  
 Debit 6100 Operating Expenses/Program Costs  
     Credit 1010 Fund Balance With Treasury

- A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure 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.  
**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances  
     Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government 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-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 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 Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.

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

**Budgetary Entry**

Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

Credit 1330 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 trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

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

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

**U.S. Government 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 1010 and 4129 only if a payable was not previously established. Also may be permissible to credit USSGL account 5755 instead of account 5765 when reversing a payable resulting from the cancellation of unobligated balances. 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 Public Debt 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; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary  
Reduction/Cancellation

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

**Comment:** Refer to USSGL TC-A516 for establishing the receivable.

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

**Budgetary Entry**

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

- A526 To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.  
**Comment:** Refer to USSGL TC-A520 for establishing the payable.  
**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable  
 Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances  
 Credit 1010 Fund Balance With Treasury

- A528 To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund 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.

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

**Budgetary Entry**

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A530 To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund 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.

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

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
 Credit 1010 Fund Balance With Treasury

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

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

**Comment:** Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS.

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

**Budgetary Entry**

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out  
 Credit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure 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 Appropriation Transfers

**Budgetary Entry**

Debit 4171 Nonallocation Transfers of Invested Balances - Receivable  
 Credit 4160 Anticipated Transfers - Current-Year Authority

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances  
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In



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

A534 To record the payable for amounts to be transferred in of unrealized nonexpenditure 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 Appropriation Transfers

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4172 Nonallocation Transfers of Invested Balances - Payable

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 2150 Payable for Transfers of Currently Invested Balances

A536 To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

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

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
Debit 4173 Nonallocation Transfers of Invested Balances - Transferred  
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "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 Appropriation Transfers

**Budgetary Entry**

Debit 4172 Nonallocation Transfers of Invested Balances - Payable  
Credit 4170 Transfers - Current-Year Authority  
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances  
Credit 1010 Fund Balance With Treasury

**U.S. Government 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 4126, 4166, 4171, 4225, 4251 and 4287 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Credit 4234 Other Federal Receivables - Transferred

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

- A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.  
**Comment:** Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Debit 4234 Other Federal Receivables - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

**U.S. Government 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 4221. 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 4195 Transfer of Obligated Balances

Credit 4230 Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.  
**Comment:** Transfer or USSGL account 4221. 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 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 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 4802

**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1410 Advances and Prepayments

**U.S. Government 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 4802

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 5720 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 4225

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4231 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 4225

**Budgetary Entry**

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

None

**U.S. Government 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 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 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 4221 Unfilled Customer Orders Without Advance

Debit 4222 Unfilled Customer Orders With Advance

Credit 4132 Substitution of Contract Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2310 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 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

None

**U.S. Government 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 4252 Reimbursements and Other Income Earned - Collected  
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5100 Revenue From Goods Sold  
Credit 5200 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 4252 Reimbursements and Other Income Earned - Collected  
Credit 4222 Unfilled Customer Orders With Advance  
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
Credit 5100 Revenue From Goods Sold  
Credit 5200 Revenue From Services Provided

A712 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

**Comment:** Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Reverse USSGL TC-A122 if the refund was not previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

**Budgetary Entry**

Debit 4210 Anticipated Reimbursements and Other Income  
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
Credit 1010 Fund Balance With Treasury

**U.S. Government 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 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

**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 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

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

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

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
Credit 1010 Fund Balance With Treasury



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

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 4610 Allotments - Realized Resources

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2180 Loan Guarantee Liability

Debit 6100 Operating Expenses/Program Costs

Credit 1010 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. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.

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

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2170 Subsidy Payable to the Financing Account

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

Credit 2179 Contra Liability for Subsidy Payable to the Financing Account

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 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

- B107 To record payment and disbursement of funds.  
**Comment:** If for an amount paid by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

- B108 To record a loss in the imprest fund.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1010 Fund Balance With Treasury

- B109 To record payment of interest not previously accrued.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank  
Debit 6320 Interest Expenses on Securities  
Debit 6330 Other Interest Expenses  
Credit 1010 Fund Balance With Treasury

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

B110 To record a confirmed disbursement schedule.

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

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 2120 Disbursements in Transit

Debit 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2210 Accrued Funded Payroll and Leave

Debit 2211 Withholdings Payable

Debit 2213 Employer Contributions and Payroll Taxes Payable

Debit 2215 Other Post Employment Benefits Due and Payable

Debit 2940 Capital Lease Liability

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.

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

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2140 Accrued Interest Payable

Credit 1010 Fund Balance With Treasury

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

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

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 Fund Balance With Treasury

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

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 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

B118 To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.

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

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

**Proprietary Entry**

Debit 5890 Tax Revenue Refunds

Credit 1010 Fund Balance With Treasury

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.

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

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**

Debit 2920 Contingent Liabilities

Credit 1010 Fund Balance With Treasury

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

B120 To record principal repayments to Treasury 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, debit USSGL account 4450 or 4620.

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury  
 Credit 4146 Actual Repayments of Debt, Current-Year Authority  
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
 Credit 1010 Fund Balance With Treasury

B121 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4146 Actual Repayments of Debt, Current-Year Authority  
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
 Credit 1010 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 4610 Allotments - Realized Resources  
 Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2590 Other Debt  
 Credit 1010 Fund Balance With Treasury

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

B123 To record in the issuing entity, the sale of Federal securities at par value.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B124 To record the purchase of Federal securities acquired at par value.

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 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 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing  
Authority

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

- B126 To record the purchase of Federal securities acquired at a premium.  
**Comment:** Special and trust funds use USSGL account 4114. 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.

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

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection  
 Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation  
 Debit 4398 Offsetting Collections Temporarily Precluded From Obligation  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1010 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 1010 Fund Balance With Treasury  
 Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  
     Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

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

- B128 To record the purchase of Federal securities acquired at a discount.  
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.  
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1010 Fund Balance With Treasury  
     Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

- B129 To record the purchase of accrued interest on Treasury securities.

**Budgetary Entry**

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1340 Interest Receivable  
     Credit 1010 Fund Balance With Treasury

- B130 To record a lien paid before personal property is sold.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
     Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1549 Forfeited Property - Allowance  
     Credit 1010 Fund Balance With Treasury



**U.S. Government 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 Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D114, D116, D126, D132, E102, E104, E106, E108, E117, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, D134, and F128.  
**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3107 Unexpended Appropriations - Used  
 Credit 5700 Expended Appropriations

- B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.  
**Comment:** See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.  
**Reference:** USSGL implementation guidance; Credit Reform Liquidating Account Case Study

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury  
 Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority  
 Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**

Debit 2970 Resources Payable to Treasury  
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
 Credit 1010 Fund Balance With Treasury

- B138 To record in a 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 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
 Credit 1010 Fund Balance With Treasury

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

- 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 Web site. 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 1200 Foreign Currency  
 Credit 1190 Other Cash

- 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 Web site. 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 2310 Liability for Advances and Prepayments  
 Credit 1200 Foreign Currency

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

**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
 Credit 1010 Fund Balance With Treasury

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

B152 To record a purchase of a non-Bureau of Public Debt (BPD) 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-BPD 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 1130 Funds Held by the Public

B154 To record a 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 Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1130 Funds Held by the Public

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

**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 4610 Allotments - Realized Resources

Credit 4700 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 4620 Unobligated Funds Exempt From Apportionment

Credit 4720 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 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

U.S. Government 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 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Debit 4700 Commitments - Programs Subject to Apportionment
- Debit 4720 Commitments - Programs Exempt From Apportionment
- Debit 4801 Undelivered Orders - Obligations, Unpaid
- Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

- Debit 1410 Advances and Prepayments
- Credit 1010 Fund Balance With Treasury

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 4700 Commitments - Programs Subject to Apportionment
- Credit 4610 Allotments - Realized Resources
- Credit 4801 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 4720 Commitments - Programs Exempt From Apportionment
- Credit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**U.S. Government 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 4610 Allotments - Realized Resources

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4801 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 4620 Unobligated Funds Exempt From Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

**U.S. Government 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. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
 Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1525 Inventory - Raw Materials  
 Debit 1527 Inventory - Finished Goods  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1711 Land and Land Rights  
 Debit 1712 Improvements to Land  
 Debit 1730 Buildings, Improvements, and Renovations  
 Debit 1740 Other Structures and Facilities  
 Debit 1750 Equipment  
 Debit 1820 Leasehold Improvements  
 Debit 1830 Internal-Use Software  
 Debit 1832 Internal-Use Software in Development  
 Debit 1840 Other Natural Resources  
 Debit 1890 Other General Property, Plant, and Equipment  
 Debit 1990 Other Assets  
 Debit 6100 Operating Expenses/Program Costs  
 Debit 6900 Nonproduction Costs  
 Credit 2110 Accounts Payable  
 Credit 2130 Contract Holdbacks  
 Credit 2190 Other Liabilities With Related Budgetary Obligations  
 Credit 2210 Accrued Funded Payroll and Leave  
 Credit 2211 Withholdings Payable  
 Credit 2213 Employer Contributions and Payroll Taxes Payable

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

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

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None



**U.S. Government 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. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1525 Inventory - Raw Materials  
 Debit 1527 Inventory - Finished Goods  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1711 Land and Land Rights  
 Debit 1712 Improvements to Land  
 Debit 1720 Construction-in-Progress  
 Debit 1730 Buildings, Improvements, and Renovations  
 Debit 1740 Other Structures and Facilities  
 Debit 1750 Equipment  
 Debit 1820 Leasehold Improvements  
 Debit 1830 Internal-Use Software  
 Debit 1832 Internal-Use Software in Development  
 Debit 1840 Other Natural Resources  
 Debit 1890 Other General Property, Plant, and Equipment  
 Debit 1990 Other Assets  
 Debit 6100 Operating Expenses/Program Costs  
 Debit 6900 Nonproduction Costs  
     Credit 2110 Accounts Payable  
     Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger  
Account Transactions

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2120 Disbursements in Transit

B410 To record the delivery of goods or services for construction.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1720 Construction-in-Progress

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

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 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

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

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5890 Tax Revenue Refunds

Debit 6330 Other Interest Expenses

Credit 2110 Accounts Payable

Credit 2140 Accrued Interest Payable

Credit 2190 Other Liabilities With Related Budgetary Obligations

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

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank

Debit 6320 Interest Expenses on Securities

Debit 6330 Other Interest Expenses

Credit 2140 Accrued Interest Payable

**U.S. Government 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 6800 Future Funded Expenses  
 Credit 2160 Entitlement Benefits Due and Payable  
 Credit 2170 Subsidy Payable to the Financing Account  
 Credit 2190 Other Liabilities With Related Budgetary Obligations  
 Credit 2220 Unfunded Leave  
 Credit 2290 Other Unfunded Employment Related Liability  
 Credit 2610 Actuarial Pension Liability  
 Credit 2620 Actuarial Health Insurance Liability  
 Credit 2630 Actuarial Life Insurance Liability  
 Credit 2690 Other Actuarial Liabilities  
 Credit 2990 Other Liabilities Without Related Budgetary Obligations  
 Credit 2995 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 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority  
 (Unobligated)  
 Credit 2225 Unfunded FECA Liability  
 Credit 2290 Other Unfunded Employment Related Liability

B424 To record a contingent liability.  
**Comment:** Reverse this entry when realization indicates no contingent liability.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses  
 Debit 7290 Other Losses  
 Credit 2920 Contingent Liabilities

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

- 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 7600 Changes in Actuarial Liability  
 Credit 2650 Actuarial FECA Liability  
 Credit 2690 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 4610 Allotments - Realized Resources  
 Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1551 Foreclosed Property  
 Credit 2110 Accounts Payable

- B430 To record the inventory purchased for a resale under historical cost (title was passed).  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1521 Inventory Purchased for Resale  
 Credit 2110 Accounts Payable

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

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 1541 Forfeited Property Held for Sale  
Credit 2320 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 1541 Forfeited Property Held for Sale  
Credit 2320 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 4610 Allotments - Realized Resources  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2995 Estimated Cleanup Cost Liability  
Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
Credit 2110 Accounts Payable  
Credit 6800 Future Funded Expenses

**U.S. Government 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 G124 to track purchases.

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1810 Assets Under Capital Lease

Credit 2940 Capital Lease Liability

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

**B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

B602 To record revenue received in advance.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2320 Other Deferred Revenue



**U.S. Government 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 4802 Undelivered Orders - Obligations, Prepaid/Advanced  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1525 Inventory - Raw Materials  
Debit 1527 Inventory - Finished Goods  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1720 Construction-in-Progress  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1832 Internal-Use Software in Development  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1990 Other Assets  
Debit 6100 Operating Expenses/Program Costs  
Debit 6400 Benefit Expense  
Debit 6900 Nonproduction Costs  
Credit 1410 Advances and Prepayments

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

**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 4221 Unfilled Customer Orders Without Advance  
Credit 4070 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 6100 Operating Expenses/Program Costs  
Credit 5610 Donated Revenue - Nonfinancial Resources
- C103 To record the collection of subsidy costs in the financing account.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide
- Budgetary Entry**  
Debit 4271 Actual Program Fund Subsidy Collected  
Credit 4070 Anticipated Collections From Federal Sources  
Credit 4221 Unfilled Customer Orders Without Advance
- Proprietary Entry**  
Debit 1010 Fund Balance With Treasury  
Credit 1399 Allowance for Subsidy  
Credit 2180 Loan Guarantee Liability

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

- C104 To record the collection of subsidy for loan modification costs in the financing account.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4271 Actual Program Fund Subsidy Collected  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1399 Allowance for Subsidy  
Credit 2180 Loan Guarantee Liability

- C106 To record the collection of reestimated subsidy in the financing account.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4271 Actual Program Fund Subsidy Collected  
Credit 4070 Anticipated Collections From Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable

- C108 To record the receipts reported into deposit funds and clearing accounts.  
**Comment:** See USSGL TC-C152

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1190 Other Cash  
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

**U.S. Government 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.

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

**Budgetary Entry**

Debit 4260 Actual Collections of "governmental-type" Fees  
 Debit 4261 Actual Collections of Business-Type Fees  
 Debit 4262 Actual Collections of Loan Principal  
 Debit 4263 Actual Collections of Loan Interest  
 Debit 4264 Actual Collections of Rent  
 Debit 4265 Actual Collections From Sale of Foreclosed Property  
 Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
 Debit 4273 Interest Collected From Treasury  
 Debit 4276 Actual Collections From Financing Fund  
 Debit 4277 Other Actual Collections - Federal  
     Credit 4060 Anticipated Collections From Non-Federal Sources  
     Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable  
     Credit 1320 Employment Benefit Contributions Receivable  
     Credit 1340 Interest Receivable  
     Credit 1350 Loans Receivable  
     Credit 1399 Allowance for Subsidy  
     Credit 1551 Foreclosed Property  
     Credit 5100 Revenue From Goods Sold  
     Credit 5200 Revenue From Services Provided  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5400 Benefit Program Revenue  
     Credit 5500 Insurance and Guarantee Premium Revenue  
     Credit 5900 Other Revenue

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

- 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 4212 Liquidation of Deficiency - Offsetting Collections  
 Credit 4260 Actual Collections of "governmental-type" Fees  
 Credit 4261 Actual Collections of Business-Type Fees  
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
 Credit 4277 Other Actual Collections - Federal

**Proprietary Entry**

None

- 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-B206 for application of an advance.

**Budgetary Entry**

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced  
 Credit 4610 Allotments - Realized Resources  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1410 Advances and Prepayments

- 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 4114 Appropriated Trust or Special Fund Receipts  
 Credit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2320 Other Deferred Revenue

**U.S. Government 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 4261 Actual Collections of Business-Type Fees  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2320 Other Deferred Revenue

- C117 To record in the financing fund fees collected when loans are disbursed.  
**Comment:** Fees are earned by loan guaranties when the third party disburses.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

Debit 4261 Actual Collections of Business-Type Fees  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2180 Loan Guarantee Liability

- C118 To record in the financing fund fees earned when loans are disbursed.  
**Comment:** Fees are earned by loan guaranties when the third party disburses.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue  
 Credit 1399 Allowance for Subsidy  
 Credit 2180 Loan Guarantee Liability

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

- C120 To record the maturity of Federal securities acquired at par value.  
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C122 To record the maturity of Federal securities acquired at a premium.  
**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

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

C124 To record the maturity of Federal securities acquired at a discount.

**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. 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; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt



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

C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.

**Comment:** USSGL TC-C410 must have previously been recorded.

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

**Budgetary Entry**

Debit 4271 Actual Program Fund Subsidy Collected

Credit 4281 Actual Program Fund Subsidy Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 2950 Liability for Subsidy Related to Undisbursed Loans

Credit 1310 Accounts Receivable

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

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.

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

**Budgetary Entry**

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

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

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

**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. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

**U.S. Government 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.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
     Credit 1522 Inventory Held in Reserve for Future Sale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1571 Stockpile Materials Held in Reserve  
     Credit 1572 Stockpile Materials Held for Sale  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights  
     Credit 1712 Improvements to Land  
     Credit 1720 Construction-in-Progress  
     Credit 1730 Buildings, Improvements, and Renovations  
     Credit 1740 Other Structures and Facilities  
     Credit 1750 Equipment  
     Credit 1810 Assets Under Capital Lease  
     Credit 1820 Leasehold Improvements  
     Credit 1830 Internal-Use Software  
     Credit 1832 Internal-Use Software in Development  
     Credit 1840 Other Natural Resources  
     Credit 1890 Other General Property, Plant, and Equipment  
     Credit 1990 Other Assets  
     Credit 6100 Operating Expenses/Program Costs  
     Credit 6500 Cost of Goods Sold  
     Credit 6900 Nonproduction Costs

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

- 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. Also post 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 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
 Credit 4060 Anticipated Collections From Non-Federal Sources  
 Credit 4070 Anticipated Collections From Federal Sources  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1310 Accounts Receivable

- C137 To record the restitution of the imprest fund loss.  
**Comment:** Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
 Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 1310 Accounts Receivable  
 Credit 7290 Other Losses

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

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.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
 Credit 4610 Allotments - Realized Resources  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1310 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 4902 Delivered Orders - Obligations, Paid  
 Credit 4610 Allotments - Realized Resources  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1310 Accounts Receivable

C140 To record the collection of receivables from Federal sources.

**Budgetary Entry**

Debit 4273 Interest Collected From Treasury  
 Debit 4277 Other Actual Collections - Federal  
 Credit 4283 Interest Receivable From Treasury  
 Credit 4287 Other Federal Receivables

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1310 Accounts Receivable  
 Credit 1340 Interest Receivable

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

C141 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5310 Interest Revenue - Other  
 Credit 5311 Interest Revenue - Investments  
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
 Credit 5800 Tax Revenue Collected  
 Credit 5900 Other Revenue

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 5990 Collections for Others  
 Credit 2980 Custodial Liability

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

**Comment:** Also post USSGL TCs-D584 and D586 (if related to tax revenue) to reclassify revenue from accrued to collected. For other than IRS. If revenue was not previously accrued, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1310 Accounts Receivable  
 Credit 1325 Taxes Receivable  
 Credit 1340 Interest Receivable  
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

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

- C144 To record the undeposited collections for funds that do not require budgetary reporting.  
**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1110 Undeposited Collections

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

- C146 To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.  
**Comment:** For budgetary impact, see USSGL TC-C148.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

- C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.  
**Comment:** Other than from reimbursable agreement, see USSGL TC-A500s. 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 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

- C150 To record the receipt of other cash.  
**Comment:** See USSGL TC-C108.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

- C152 To record unapplied receipts into fund symbols that require budgetary reporting.  
**Comment:** If not deposited in account fund symbol, see USSGL TC-C108. 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 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

- 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 4263 Actual Collections of Loan Interest  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5310 Interest Revenue - Other  
 Credit 5311 Interest Revenue - Investments  
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

- C158 To record cash donations as budgetary resources, as allowed by law.  
**Comment:** See USSGL TC-C402 and/or TC-C434 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5600 Donated Revenue - Financial Resources



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

- 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 1551 Foreclosed Property  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1340 Interest Receivable  
     Credit 1350 Loans Receivable  
     Credit 7110 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 1551 Foreclosed Property  
     Credit 1340 Interest Receivable  
     Credit 1350 Loans Receivable

- C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.  
**Comment:** Use only for post-Credit Reform.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy  
 Debit 1551 Foreclosed Property  
     Credit 1010 Fund Balance With Treasury  
     Credit 1340 Interest Receivable  
     Credit 1350 Loans Receivable  
     Credit 1399 Allowance for Subsidy

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

C164 To record non-cash assets donated by the public.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Credit 5610 Donated Revenue - Nonfinancial Resources

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1531 Seized Monetary Instruments

Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

Credit 1532 Seized Cash Deposited

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

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 4114 Appropriated Trust or Special Fund Receipts  
    Credit 4450 Unapportioned Authority  
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 5900 Other Revenue

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 1110 Undeposited Collections  
    Credit 5900 Other Revenue

C176 To record cash deposited after forfeiture.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
    Credit 4450 Unapportioned Authority  
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 1110 Undeposited Collections

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

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 1541 Forfeited Property Held for Sale  
Credit 1310 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 1359 Allowance for Loss on Loans Receivable  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1350 Loans Receivable

C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.  
**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; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4222 Unfilled Customer Orders With Advance  
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2310 Liability for Advances and Prepayments

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

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.  
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4222 Unfilled Customer Orders With Advance  
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2310 Liability for Advances and Prepayments

- 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 4252 Reimbursements and Other Income Earned - Collected  
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable

- C188 To record the collection of revenue into unavailable special fund receipt accounts.  
**Comment:** See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.  
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5200 Revenue From Services Provided  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
Credit 5900 Other Revenue

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

- C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.  
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.  
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5200 Revenue From Services Provided  
 Credit 5400 Benefit Program Revenue

- C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).  
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.  
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
 Credit 5600 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 1200 Foreign Currency  
 Debit 7290 Other Losses  
 Credit 1310 Accounts Receivable

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

**C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue**

C402 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account.

**Comment:** Also post USSGL TC-C404. This is custodial activity. Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C434.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1325 Taxes Receivable

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5801 Tax Revenue Accrual Adjustment

Credit 5900 Other Revenue

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

**Comment:** Also post USSGL TC-C402.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5991 Accrued Collections for Others

Credit 2980 Custodial Liability

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 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance With Treasury

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

- C408 To record in the financing fund the disbursement of direct loans.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1350 Loans Receivable  
Credit 1010 Fund Balance With Treasury

- C410 To record binding loan contracts and subsidy receivables accrued 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.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4281 Actual Program Fund Subsidy Receivable  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Credit 2950 Liability for Subsidy Related to Undisbursed 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 4285 Receivable From the Liquidating Fund  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Credit 1399 Allowance for Subsidy



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

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1511 Operating Materials and Supplies Held for Use  
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Credit 1522 Inventory Held in Reserve for Future Sale  
 Credit 1525 Inventory - Raw Materials  
 Credit 1526 Inventory - Work-in-Process  
 Credit 1527 Inventory - Finished Goods  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1571 Stockpile Materials Held in Reserve  
 Credit 1572 Stockpile Materials Held for Sale  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1810 Assets Under Capital Lease  
 Credit 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1832 Internal-Use Software in Development  
 Credit 1840 Other Natural Resources  
 Credit 1890 Other General Property, Plant, and Equipment  
 Credit 1990 Other Assets  
 Credit 6500 Cost of Goods Sold  
 Credit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 6900 Nonproduction Costs

**U.S. Government 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 4283 Interest Receivable From Treasury

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5310 Interest Revenue - Other

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5900 Other Revenue

C418 To record interest receivable on securities.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable

Credit 5311 Interest Revenue - Investments

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

C420 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.

**Comment:** These are not budgetary resources until collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Debit 1320 Employment Benefit Contributions Receivable  
 Debit 1340 Interest Receivable  
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5400 Benefit Program Revenue  
     Credit 5500 Insurance and Guarantee Premium Revenue  
     Credit 5900 Other Revenue

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

**Comment:** These are not budgetary resources until collected.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Debit 1320 Employment Benefit Contributions Receivable  
 Debit 1340 Interest Receivable  
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
     Credit 5200 Revenue From Services Provided  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5400 Benefit Program Revenue  
     Credit 5500 Insurance and Guarantee Premium Revenue  
     Credit 5800 Tax Revenue Collected  
     Credit 5900 Other Revenue

**U.S. Government 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 2320 Other Deferred Revenue  
    Credit 5100 Revenue From Goods Sold  
    Credit 5200 Revenue From Services Provided  
    Credit 5500 Insurance and Guarantee Premium Revenue  
    Credit 5900 Other Revenue

- 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 2320 Other Deferred Revenue  
    Credit 5100 Revenue From Goods Sold  
    Credit 5200 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 1340 Interest Receivable  
Debit 1350 Loans Receivable  
    Credit 1399 Allowance for Subsidy  
    Credit 2180 Loan Guarantee Liability

**U.S. Government 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 4251 Reimbursements and Other Income Earned - Receivable  
 Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Debit 1523 Inventory Held for Repair  
 Credit 1529 Inventory - Allowance  
 Credit 5100 Revenue From Goods Sold  
 Credit 5790 Other Financing Sources

- 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 4801 Undelivered Orders - Obligations, Unpaid  
 Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1350 Loans Receivable  
 Credit 1010 Fund Balance With Treasury

- C434 To record the accrual of custodial interest revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.  
**Comment:** This is custodial activity. Also post USSGL TC-C404. For custodial revenue other than interest, see USSGL TC-C402.  
**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable  
 Credit 5310 Interest Revenue - Other  
 Credit 5311 Interest Revenue - Investments  
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

C436 To record the accrual of custodial penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.  
**Comment:** This is custodial activity. Also post USSGL TC-C404. For custodial revenue other than penalties and administrative fees revenue, see USSGL TC-C402.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Credit 1399 Allowance for Subsidy  
 Credit 2180 Loan Guarantee Liability  
 Credit 5310 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 1310 Accounts Receivable  
 Credit 1200 Foreign Currency

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

**C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)**

- C602 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. 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; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

- Debit 4114 Appropriated Trust or Special Fund Receipts
- Debit 4273 Interest Collected From Treasury
  - Credit 4070 Anticipated Collections From Federal Sources
  - Credit 4120 Appropriations Anticipated - Indefinite
  - Credit 4394 Receipts Unavailable for Obligation Upon Collection
  - Credit 4450 Unapportioned Authority
  - Credit 4510 Apportionments
  - Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
- Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
    - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
    - Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
    - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
    - Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
    - Credit 7111 Gains on Disposition of Investments

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

- C604 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. 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.  
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4070 Anticipated Collections From Federal Sources  
 Debit 4120 Appropriations Anticipated - Indefinite  
 Debit 4394 Receipts Unavailable for Obligation Upon Collection  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 7211 Losses on Disposition of Investments  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities



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

- C606 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

- Debit 4114 Appropriated Trust or Special Fund Receipts
- Debit 4273 Interest Collected From Treasury
  - Credit 4070 Anticipated Collections From Federal Sources
  - Credit 4120 Appropriations Anticipated - Indefinite
  - Credit 4394 Receipts Unavailable for Obligation Upon Collection
  - Credit 4450 Unapportioned Authority
  - Credit 4510 Apportionments
  - Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
- Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 7111 Gains on Disposition of Investments

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

- C608 To record the sale of Federal securities 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-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. 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.  
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4070 Anticipated Collections From Federal Sources  
 Debit 4120 Appropriations Anticipated - Indefinite  
 Debit 4394 Receipts Unavailable for Obligation Upon Collection  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 7211 Losses on Disposition of Investments  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

- C610 To record the sale or disposition of personal property collected for replacement property.  
**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1310 Accounts Receivable  
 Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1839 Accumulated Amortization on Internal-Use Software  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1750 Equipment  
     Credit 1810 Assets Under Capital Lease  
     Credit 1820 Leasehold Improvements  
     Credit 1830 Internal-Use Software  
     Credit 1832 Internal-Use Software in Development  
     Credit 1890 Other General Property, Plant, and Equipment  
     Credit 7110 Gains on Disposition of Assets - Other

- C612 To record the loss (or gain) from sale of foreclosed property without recourse.  
**Comment:** Applicable to guaranteed loans. Credit USSGL account 1399 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 4265 Actual Collections From Sale of Foreclosed Property  
     Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1399 Allowance for Subsidy  
     Credit 1551 Foreclosed Property

**U.S. Government 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 4265 Actual Collections From Sale of Foreclosed Property  
     Credit 4060 Anticipated Collections From Non-Federal Sources  
     Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1340 Interest Receivable  
     Credit 1350 Loans Receivable  
     Credit 1551 Foreclosed Property  
     Credit 2110 Accounts Payable

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 4265 Actual Collections From Sale of Foreclosed Property  
     Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Debit 1350 Loans Receivable  
     Credit 1551 Foreclosed Property

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

C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving 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.

**Budgetary Entry**

Debit 4273 Interest Collected From Treasury  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Debit 7211 Losses on Disposition of Investments  
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Credit 1690 Other Investments  
Credit 5311 Interest Revenue - Investments  
Credit 7111 Gains on Disposition of Investments

C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.

**Comment:** The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4070 Anticipated Collections From Federal Sources  
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 7211 Losses on Disposition of Investments  
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 7111 Gains on Disposition of Investments

**U.S. Government 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 Public Debt) 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 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 7211 Losses on Disposition of Investments  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1690 Other Investments  
     Credit 7111 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 Public Debt) 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 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 7211 Losses on Disposition of Investments  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1690 Other Investments  
     Credit 5311 Interest Revenue - Investments  
     Credit 7111 Gains on Disposition of Investments

**U.S. Government 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 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4060 Anticipated Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 7210 Losses on Disposition of Assets - Other  
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Credit 7110 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 4265 Actual Collections From Sale of Foreclosed Property  
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 7210 Losses on Disposition of Assets - Other  
Credit 1551 Foreclosed Property  
Credit 7110 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 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 6500 Cost of Goods Sold  
Credit 1572 Stockpile Materials Held for Sale  
Credit 5900 Other Revenue

**U.S. Government 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 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1572 Stockpile Materials Held for Sale  
Credit 7110 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 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 7210 Losses on Disposition of Assets - Other  
Credit 1572 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 4114 Appropriated Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5900 Other Revenue



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

C638 To record the sale of forfeited property.  
**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.  
**Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4060 Anticipated Collections From Non-Federal Sources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5100 Revenue From Goods Sold

C642 To record a loss on the sale of commodities.  
**Comment:** For cost of goods sold, see USSGL TC-E408.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1569 Commodities - Allowance  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government 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 1310 Accounts Receivable  
 Debit 1519 Operating Materials and Supplies - Allowance  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 1541 Forfeited Property Held for Sale  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights  
     Credit 1712 Improvements to Land  
     Credit 1720 Construction-in-Progress  
     Credit 1730 Buildings, Improvements, and Renovations  
     Credit 1740 Other Structures and Facilities  
     Credit 1810 Assets Under Capital Lease  
     Credit 1820 Leasehold Improvements  
     Credit 1890 Other General Property, Plant, and Equipment  
     Credit 5100 Revenue From Goods Sold  
     Credit 7110 Gains on Disposition of Assets - Other

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

C646 To record the sale or disposition of assets other than personal properties and investments.  
**Comment:** For cost of goods sold, see USSGL TC-E408.

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Debit 4277 Other Actual Collections - Federal  
    Credit 4060 Anticipated Collections From Non-Federal Sources  
    Credit 4070 Anticipated Collections From Federal Sources  
    Credit 4287 Other Federal Receivables

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1310 Accounts Receivable  
Debit 1529 Inventory - Allowance  
Debit 1549 Forfeited Property - Allowance  
Debit 1569 Commodities - Allowance  
Debit 1599 Other Related Property - Allowance  
Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 7210 Losses on Disposition of Assets - Other  
    Credit 1511 Operating Materials and Supplies Held for Use  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1525 Inventory - Raw Materials  
    Credit 1526 Inventory - Work-in-Process  
    Credit 1527 Inventory - Finished Goods  
    Credit 1541 Forfeited Property Held for Sale  
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
    Credit 1591 Other Related Property  
    Credit 1711 Land and Land Rights  
    Credit 1712 Improvements to Land  
    Credit 1720 Construction-in-Progress  
    Credit 1730 Buildings, Improvements, and Renovations  
    Credit 1740 Other Structures and Facilities  
    Credit 5100 Revenue From Goods Sold  
    Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government 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 cost of goods sold, see USSGL TC-E408.

**Budgetary Entry**

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue From Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government 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 4287 Other Federal Receivables  
 Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Credit 5100 Revenue From Goods Sold  
 Credit 5200 Revenue From Services Provided

- C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Credit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government 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 Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt 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 Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Credit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Credit 7111 Gains on Disposition of Investments

**U.S. Government 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 Public Debt (BPD)) 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 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected  
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 7111 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 Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Debit 7211 Losses on Disposition of Investments  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government 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 Public Debt (BPD)) 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-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Debit 7211 Losses on Disposition of Investments  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities



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

**D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments**

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). 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 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 2110 Accounts Payable  
Debit 2130 Contract Holdbacks  
Debit 2190 Other Liabilities With Related Budgetary Obligations  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1521 Inventory Purchased for Resale  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1525 Inventory - Raw Materials  
Credit 1527 Inventory - Finished Goods  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets  
Credit 6100 Operating Expenses/Program Costs  
Credit 6500 Cost of Goods Sold  
Credit 6900 Nonproduction Costs

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

D104 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 7400 or 7401). 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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1525 Inventory - Raw Materials  
Credit 1527 Inventory - Finished Goods  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets  
Credit 6100 Operating Expenses/Program Costs  
Credit 6500 Cost of Goods Sold  
Credit 6900 Nonproduction Costs

**U.S. Government 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 7400 or 7401). 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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government 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 7400 or 7401). 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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government 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 7400 or 7401). 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 4450 or 4620. 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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
 Credit 4060 Anticipated Collections From Non-Federal Sources  
 Credit 4070 Anticipated Collections From Federal Sources  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1511 Operating Materials and Supplies Held for Use  
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Credit 1521 Inventory Purchased for Resale  
 Credit 1522 Inventory Held in Reserve for Future Sale  
 Credit 1525 Inventory - Raw Materials  
 Credit 1527 Inventory - Finished Goods  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1571 Stockpile Materials Held in Reserve  
 Credit 1572 Stockpile Materials Held for Sale  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1810 Assets Under Capital Lease  
 Credit 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1832 Internal-Use Software in Development  
 Credit 1840 Other Natural Resources  
 Credit 1890 Other General Property, Plant, and Equipment  
 Credit 1990 Other Assets  
 Credit 6100 Operating Expenses/Program Costs  
 Credit 6900 Nonproduction Costs

**U.S. Government 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 7400 or 7401). 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 4450 or 4620. 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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2190 Other Liabilities With Related Budgetary Obligations

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6900 Nonproduction Costs

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

- 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 6800 Future Funded Expenses  
 Credit 6199 Adjustment to Subsidy Expense

- D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).  
**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 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.  
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4650 Allotments - Expired Authority  
 Credit 4881 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 4650 if the authority has expired.  
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

None

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

- 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 4650 if the authority has expired.  
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4650 Allotments - Expired Authority  
     Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments  
     Credit 1010 Fund Balance With Treasury

- D126 To record an upward adjustment to prior-year paid delivered orders.  
**Comment:** Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.  
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4650 Allotments - Expired Authority  
     Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
     Credit 1010 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 1310 Accounts Receivable  
     Credit 6790 Other Expenses Not Requiring Budgetary Resources



**U.S. Government 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 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

**U.S. Government 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 4450. 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 4801 Undelivered Orders - Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

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

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 4450 Unapportioned Authority

Credit 4134 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 4450 Unapportioned Authority

Credit 4144 Borrowing Authority Withdrawn

**Proprietary Entry**

None

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

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

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 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**

Debit 2155 Expenditure Transfers Payable  
Credit 5760 Expenditure Financing Sources - Transfers-Out

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable  
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**

Debit 1335 Expenditure Transfers Receivable  
Credit 5750 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 4350 Canceled Authority  
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**

Debit 2960 Accounts Payable From Canceled Appropriations  
Credit 6800 Future Funded Expenses

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

D146 To record an accrual of downward reestimate for loan subsidies in the financing fund.

**Comment:** Accrual must be made at yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy  
Credit 6800 Future Funded Expenses

D148 To accrue the transfer-out of a downward reestimate to the miscellaneous receipt fund.

**Comment:** The actual transfer of cash should be made the year following the accrual.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5730 Financing Sources Transferred Out Without Reimbursement  
Credit 2190 Other Liabilities With Related Budgetary Obligations

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

**D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments**

- D302 To record appropriations used for a prior period that was a result of a change in accounting principle.  
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

- D304 To record appropriations used for a prior period that was a result of a correction of an error.  
**Comment:** Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**U.S. Government 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 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. 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-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, 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 the appropriation has not expired. 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 1319 Allowance for Loss on Accounts Receivable  
 Debit 1329 Allowance for Loss on Taxes Receivable  
 Debit 1349 Allowance for Loss on Interest Receivable  
 Debit 1359 Allowance for Loss on Loans Receivable  
 Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
 Debit 1399 Allowance for Subsidy  
 Debit 1519 Operating Materials and Supplies - Allowance  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1559 Foreclosed Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1839 Accumulated Amortization on Internal-Use Software  
 Debit 1849 Allowance for Depletion  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Credit 1010 Fund Balance With Treasury  
 Credit 1110 Undeposited Collections

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

Credit 1120 Imprest Funds  
Credit 1130 Funds Held by the Public  
Credit 1190 Other Cash  
Credit 1195 Other Monetary Assets  
Credit 1200 Foreign Currency  
Credit 1310 Accounts Receivable  
Credit 1320 Employment Benefit Contributions Receivable  
Credit 1325 Taxes Receivable  
Credit 1330 Receivable for Transfers of Currently Invested Balances  
Credit 1335 Expenditure Transfers Receivable  
Credit 1340 Interest Receivable  
Credit 1350 Loans Receivable  
Credit 1360 Penalties, Fines, and Administrative Fees Receivable  
Credit 1410 Advances and Prepayments  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Credit 1514 Operating Materials and Supplies Held for Repair  
Credit 1521 Inventory Purchased for Resale  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1523 Inventory Held for Repair  
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods  
Credit 1531 Seized Monetary Instruments  
Credit 1532 Seized Cash Deposited  
Credit 1541 Forfeited Property Held for Sale  
Credit 1542 Forfeited Property Held for Donation or Use  
Credit 1551 Foreclosed Property  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1618 Market Adjustment - Investments  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds  
Credit 1690 Other Investments



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

Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets

**U.S. Government 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 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. 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-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders - obligations, refunds collected, 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 the appropriation has not expired. 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 2110 Accounts Payable  
 Debit 2120 Disbursements in Transit  
 Debit 2130 Contract Holdbacks  
 Debit 2140 Accrued Interest Payable  
 Debit 2150 Payable for Transfers of Currently Invested Balances  
 Debit 2155 Expenditure Transfers Payable  
 Debit 2160 Entitlement Benefits Due and Payable  
 Debit 2170 Subsidy Payable to the Financing Account  
 Debit 2180 Loan Guarantee Liability  
 Debit 2190 Other Liabilities With Related Budgetary Obligations  
 Debit 2210 Accrued Funded Payroll and Leave  
 Debit 2211 Withholdings Payable  
 Debit 2213 Employer Contributions and Payroll Taxes Payable  
 Debit 2215 Other Post Employment Benefits Due and Payable  
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries  
 Debit 2217 Benefit Premiums Payable to Carriers  
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries  
 Debit 2220 Unfunded Leave  
 Debit 2225 Unfunded FECA Liability  
 Debit 2290 Other Unfunded Employment Related Liability  
 Debit 2310 Liability for Advances and Prepayments  
 Debit 2320 Other Deferred Revenue  
 Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections  
 Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
 Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority  
 Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  
 Debit 2540 Participation Certificates  
 Debit 2590 Other Debt

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

- Debit 2610 Actuarial Pension Liability
- Debit 2620 Actuarial Health Insurance Liability
- Debit 2630 Actuarial Life Insurance Liability
- Debit 2650 Actuarial FECA Liability
- Debit 2690 Other Actuarial Liabilities
- Debit 2910 Prior Liens Outstanding on Acquired Collateral
- Debit 2920 Contingent Liabilities
- Debit 2940 Capital Lease Liability
- Debit 2950 Liability for Subsidy Related to Undisbursed Loans
- Debit 2960 Accounts Payable From Canceled Appropriations
- Debit 2970 Resources Payable to Treasury
- Debit 2980 Custodial Liability
- Debit 2990 Other Liabilities Without Related Budgetary Obligations
- Debit 2995 Estimated Cleanup Cost Liability
- Credit 2179 Contra Liability for Subsidy Payable to the Financing Account
- Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
- Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
- Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
- Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

**U.S. Government 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 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. 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 unexpired orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if 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 not expired.  
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1110 Undeposited Collections  
 Debit 1120 Imprest Funds  
 Debit 1130 Funds Held by the Public  
 Debit 1190 Other Cash  
 Debit 1195 Other Monetary Assets  
 Debit 1200 Foreign Currency  
 Debit 1310 Accounts Receivable  
 Debit 1320 Employment Benefit Contributions Receivable  
 Debit 1325 Taxes Receivable  
 Debit 1330 Receivable for Transfers of Currently Invested Balances  
 Debit 1335 Expenditure Transfers Receivable  
 Debit 1340 Interest Receivable  
 Debit 1350 Loans Receivable  
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
 Debit 1410 Advances and Prepayments  
 Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
 Debit 1514 Operating Materials and Supplies Held for Repair  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1523 Inventory Held for Repair  
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
 Debit 1525 Inventory - Raw Materials  
 Debit 1526 Inventory - Work-in-Process  
 Debit 1527 Inventory - Finished Goods  
 Debit 1531 Seized Monetary Instruments  
 Debit 1532 Seized Cash Deposited  
 Debit 1541 Forfeited Property Held for Sale  
 Debit 1542 Forfeited Property Held for Donation or Use

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

Debit 1551 Foreclosed Property  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1618 Market Adjustment - Investments  
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds  
 Debit 1690 Other Investments  
 Debit 1711 Land and Land Rights  
 Debit 1712 Improvements to Land  
 Debit 1720 Construction-in-Progress  
 Debit 1730 Buildings, Improvements, and Renovations  
 Debit 1740 Other Structures and Facilities  
 Debit 1750 Equipment  
 Debit 1810 Assets Under Capital Lease  
 Debit 1820 Leasehold Improvements  
 Debit 1830 Internal-Use Software  
 Debit 1832 Internal-Use Software in Development  
 Debit 1840 Other Natural Resources  
 Debit 1890 Other General Property, Plant, and Equipment  
 Debit 1990 Other Assets  
     Credit 1319 Allowance for Loss on Accounts Receivable  
     Credit 1329 Allowance for Loss on Taxes Receivable  
     Credit 1349 Allowance for Loss on Interest Receivable  
     Credit 1359 Allowance for Loss on Loans Receivable  
     Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
     Credit 1399 Allowance for Subsidy  
     Credit 1519 Operating Materials and Supplies - Allowance  
     Credit 1529 Inventory - Allowance  
     Credit 1549 Forfeited Property - Allowance  
     Credit 1559 Foreclosed Property - Allowance  
     Credit 1569 Commodities - Allowance  
     Credit 1599 Other Related Property - Allowance  
     Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

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

Credit 1719 Accumulated Depreciation on Improvements to Land  
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Credit 1749 Accumulated Depreciation on Other Structures and Facilities  
Credit 1759 Accumulated Depreciation on Equipment  
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Credit 1829 Accumulated Amortization on Leasehold Improvements  
Credit 1839 Accumulated Amortization on Internal-Use Software  
Credit 1849 Allowance for Depletion  
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors  
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

**U.S. Government 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 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (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 not expired.  
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

- Debit 2179 Contra Liability for Subsidy Payable to the Financing Account
- Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
- Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
- Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
- Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
  - Credit 2110 Accounts Payable
  - Credit 2120 Disbursements in Transit
  - Credit 2130 Contract Holdbacks
  - Credit 2140 Accrued Interest Payable
  - Credit 2150 Payable for Transfers of Currently Invested Balances
  - Credit 2155 Expenditure Transfers Payable
  - Credit 2160 Entitlement Benefits Due and Payable
  - Credit 2170 Subsidy Payable to the Financing Account
  - Credit 2180 Loan Guarantee Liability
  - Credit 2190 Other Liabilities With Related Budgetary Obligations
  - Credit 2210 Accrued Funded Payroll and Leave
  - Credit 2211 Withholdings Payable
  - Credit 2213 Employer Contributions and Payroll Taxes Payable
  - Credit 2215 Other Post Employment Benefits Due and Payable
  - Credit 2216 Pension Benefits Due and Payable to Beneficiaries
  - Credit 2217 Benefit Premiums Payable to Carriers
  - Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
  - Credit 2220 Unfunded Leave
  - Credit 2225 Unfunded FECA Liability
  - Credit 2290 Other Unfunded Employment Related Liability
  - Credit 2310 Liability for Advances and Prepayments
  - Credit 2320 Other Deferred Revenue
  - Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
  - Credit 2510 Principal Payable to the Bureau of the Public Debt

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

Credit 2520 Principal Payable to the Federal Financing Bank  
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 2540 Participation Certificates  
Credit 2590 Other Debt  
Credit 2610 Actuarial Pension Liability  
Credit 2620 Actuarial Health Insurance Liability  
Credit 2630 Actuarial Life Insurance Liability  
Credit 2650 Actuarial FECA Liability  
Credit 2690 Other Actuarial Liabilities  
Credit 2910 Prior Liens Outstanding on Acquired Collateral  
Credit 2940 Capital Lease Liability  
Credit 2950 Liability for Subsidy Related to Undisbursed Loans  
Credit 2960 Accounts Payable From Canceled Appropriations  
Credit 2970 Resources Payable to Treasury  
Credit 2980 Custodial Liability  
Credit 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 2995 Estimated Cleanup Cost Liability



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

**D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs**

D402 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

**Comment:** This transaction includes tax return allowance and price redetermination but not bad debt. See USSGL TC-D424 for custodial revenue. Reverse this transaction when collected.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5809 Contra Revenue for Taxes

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

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

D406 To record the writeoff of penalties, fines, and administrative fees receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D408 To record the writeoff of accounts receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable  
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1329 Allowance for Loss on Taxes Receivable  
Credit 1325 Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1359 Allowance for Loss on Loans Receivable  
Credit 1350 Loans Receivable

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy  
Credit 1340 Interest Receivable  
Credit 1350 Loans Receivable

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

D416 To record the writeoff of interest receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1349 Allowance for Loss on Interest Receivable  
Credit 1340 Interest Receivable

D418 To record the writeoff of assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
Debit 1549 Forfeited Property - Allowance  
Debit 1569 Commodities - Allowance  
Debit 1599 Other Related Property - Allowance  
Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 1759 Accumulated Depreciation on Equipment  
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Debit 1829 Accumulated Amortization on Leasehold Improvements  
Debit 1839 Accumulated Amortization on Internal-Use Software  
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 7210 Losses on Disposition of Assets - Other  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1521 Inventory Purchased for Resale  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods  
Credit 1541 Forfeited Property Held for Sale  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1890 Other General Property, Plant, and Equipment

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

- D420 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.  
**Comment:** Also post USSGL TC-D422 to adjust the accrued custodial liability.  
**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6720 Bad Debt Expense  
     Credit 1319 Allowance for Loss on Accounts Receivable  
     Credit 1349 Allowance for Loss on Interest Receivable  
     Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

- D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in miscellaneous receipts.  
**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2980 Custodial Liability  
     Credit 6190 Contra Bad Debt Expense - Incurred for Others

- D424 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.  
**Comment:** See USSGL TC-D402 for other than custodial revenue. Reverse USSGL TC-C404.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable  
 Debit 5318 Contra Revenue for Interest Revenue - Investments  
 Debit 5319 Contra Revenue for Interest Revenue - Other  
 Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees  
 Debit 5809 Contra Revenue for Taxes  
 Debit 5909 Contra Revenue for Other Revenue  
     Credit 1319 Allowance for Loss on Accounts Receivable  
     Credit 1329 Allowance for Loss on Taxes Receivable  
     Credit 1349 Allowance for Loss on Interest Receivable  
     Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

**U.S. Government 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 1349 Allowance for Loss on Interest Receivable  
Debit 1551 Foreclosed Property  
    Credit 1340 Interest Receivable  
    Credit 1350 Loans Receivable  
    Credit 1559 Foreclosed Property - Allowance  
    Credit 2910 Prior Liens Outstanding on Acquired Collateral

- D428 To record an adjustment for actual loss of inventory.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1522 Inventory Held in Reserve for Future Sale  
    Credit 1523 Inventory Held for Repair  
    Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
    Credit 1525 Inventory - Raw Materials  
    Credit 1526 Inventory - Work-in-Process  
    Credit 1527 Inventory - Finished Goods

- D430 To record an adjustment for actual loss of forfeited property.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1549 Forfeited Property - Allowance  
    Credit 1541 Forfeited Property Held for Sale  
    Credit 1542 Forfeited Property Held for Donation or Use

- D432 To record an adjustment for actual loss of commodities.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1569 Commodities - Allowance  
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government 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 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

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

**D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation**

D502 To record an increase in the imprest fund.

**Comment:** Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

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 1010 Fund Balance With Treasury

Credit 1120 Imprest Funds

D506 To record the classification of amounts from deposit funds and clearing accounts to appropriate 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 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

Credit 1010 Fund Balance With Treasury

Credit 1190 Other Cash

Credit 1532 Seized Cash Deposited

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

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

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1712 Improvements to Land  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 6100 Operating Expenses/Program Costs  
Credit 1720 Construction-in-Progress

D512 To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development

D514 To record the reclassification of expenses to "in-process type" asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Debit 1720 Construction-in-Progress  
Debit 1832 Internal-Use Software in Development  
Credit 6600 Applied Overhead  
Credit 6610 Cost Capitalization Offset



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

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 1526 Inventory - Work-in-Process  
Credit 1525 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 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1559 Foreclosed Property - Allowance

D520 To record completed inventory items.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1527 Inventory - Finished Goods  
Credit 1526 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 1522 Inventory Held in Reserve for Future Sale  
Credit 1521 Inventory Purchased for Resale  
Credit 1527 Inventory - Finished Goods

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

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 1524 Inventory - Excess, Obsolete, and Unserviceable  
Debit 7290 Other Losses  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1527 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 1523 Inventory Held for Repair  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1527 Inventory - Finished Goods

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.  
**Comment:** Also post USSGL TC-D530.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1514 Operating Materials and Supplies Held for Repair  
    Credit 6790 Other Expenses Not Requiring Budgetary Resources

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

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

**Comment:** Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

**Reference:** USSGL implementation guidance; Operating Materials and Supplies

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1519 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 1511 Operating Materials and Supplies Held for Use  
Credit 1514 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 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 1529 Inventory - Allowance

**U.S. Government 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 1523 Inventory Held for Repair  
Debit 6100 Operating Expenses/Program Costs  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1527 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 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
    Credit 1523 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 1529 Inventory - Allowance  
Debit 6500 Cost of Goods Sold  
    Credit 1527 Inventory - Finished Goods

**U.S. Government 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 1521 Inventory Purchased for Resale  
Debit 1527 Inventory - Finished Goods  
Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Debit 7290 Other Losses  
Credit 1511 Operating Materials and Supplies Held for Use

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1511 Operating Materials and Supplies Held for Use

**U.S. Government 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 1511 Operating Materials and Supplies Held for Use  
    Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
    Credit 1513 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 7290 Other Losses  
    Credit 1571 Stockpile Materials Held in Reserve  
    Credit 1572 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 7300 Extraordinary Items  
    Credit 1571 Stockpile Materials Held in Reserve  
    Credit 1572 Stockpile Materials Held for Sale

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

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 1572 Stockpile Materials Held for Sale  
Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.  
**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 5900 Other Revenue

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 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 1531 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 1110 Undeposited Collections  
Credit 1541 Forfeited Property Held for Sale

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

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 1542 Forfeited Property Held for Donation or Use  
Debit 2320 Other Deferred Revenue  
    Credit 1541 Forfeited Property Held for Sale  
    Credit 5900 Other Revenue

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 1750 Equipment  
    Credit 1542 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 1542 Forfeited Property Held for Donation or Use  
Debit 2320 Other Deferred Revenue  
    Credit 1541 Forfeited Property Held for Sale  
    Credit 2990 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 7290 Other Losses  
    Credit 1569 Commodities - Allowance



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

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 6500 Cost of Goods Sold  
Debit 6790 Other Expenses Not Requiring Budgetary Resources  
    Credit 1511 Operating Materials and Supplies Held for Use  
    Credit 1521 Inventory Purchased for Resale

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
    Credit 1511 Operating Materials and Supplies Held for Use  
    Credit 1521 Inventory Purchased for Resale

D570 To record inventory that has been found and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1521 Inventory Purchased for Resale  
    Credit 7190 Other Gains

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 7290 Other Losses  
    Credit 1200 Foreign Currency

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

- 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 1200 Foreign Currency  
 Credit 7190 Other Gains

- D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.  
**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.  
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
 Credit 1200 Foreign Currency  
 Credit 1310 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 1200 Foreign Currency  
 Debit 1310 Accounts Receivable  
 Credit 7190 Other Gains

**U.S. Government 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 1399 Allowance for Subsidy  
Credit 2180 Loan Guarantee Liability  
Credit 6790 Other Expenses Not Requiring Budgetary Resources

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 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 6100 Operating Expenses/Program Costs

D584 To reclassify revenue collected for others from accrued to collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5990 Collections for Others  
Credit 5991 Accrued Collections for Others

D586 To reclassify tax revenue from accrued to collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5801 Tax Revenue Accrual Adjustment  
Credit 5800 Tax Revenue Collected

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

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) 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 SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1532 Seized Cash Deposited

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 1531 Seized Monetary Instruments

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.

**Comment:** If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 7280 Unrealized Losses

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 7180 Unrealized Gains

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

**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 the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6500 Cost of Goods Sold  
Debit 6900 Nonproduction Costs  
Credit 2190 Other Liabilities With Related Budgetary Obligations  
Credit 2210 Accrued Funded Payroll and Leave  
Credit 2211 Withholdings Payable

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

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6400 Benefit Expense  
Credit 2213 Employer Contributions and Payroll Taxes Payable

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

- 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 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
    Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
Debit 6400 Benefit Expense  
    Credit 2160 Entitlement Benefits Due and Payable  
    Credit 2215 Other Post Employment Benefits Due and Payable  
    Credit 2216 Pension Benefits Due and Payable to Beneficiaries  
    Credit 2217 Benefit Premiums Payable to Carriers  
    Credit 2218 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 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
    Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
    Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government 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 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
Credit 2110 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 6500 Cost of Goods Sold  
Debit 6600 Applied Overhead  
Credit 6100 Operating Expenses/Program Costs  
Credit 6710 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 6600 Applied Overhead  
Credit 6100 Operating Expenses/Program Costs  
Credit 6500 Cost of Goods Sold  
Credit 6710 Depreciation, Amortization, and Depletion

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

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.

**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Credit 5311 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 1526 Inventory - Work-in-Process  
Debit 1527 Inventory - Finished Goods  
Debit 6500 Cost of Goods Sold  
Debit 6600 Applied Overhead  
Credit 6100 Operating Expenses/Program Costs  
Credit 6710 Depreciation, Amortization, and Depletion

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 6600 Applied Overhead  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods  
Credit 6100 Operating Expenses/Program Costs  
Credit 6500 Cost of Goods Sold  
Credit 6710 Depreciation, Amortization, and Depletion



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

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 5311 Interest Revenue - Investments

E118 To record amortization of subsidy for direct loans.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy

Credit 5310 Interest Revenue - Other

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6710 Depreciation, Amortization, and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvements

Credit 1839 Accumulated Amortization on Internal-Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

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

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 6330 Other Interest Expenses  
Credit 2180 Loan Guarantee Liability

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"

**Memorandum Entry**

Debit 8101 Partial Authority Cancellation  
Credit 8102 Offset for Partial Authority Cancellation

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

**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 6730 Imputed Costs  
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Credit 6600 Applied Overhead  
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods

**U.S. Government 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 6500 Cost of Goods Sold

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

Credit 1561 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 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1529 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 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

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

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 1523 Inventory Held for Repair  
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1571 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 6100 Operating Expenses/Program Costs  
Credit 1549 Forfeited Property - Allowance

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

**E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS - Transfers Without Budgetary Impact**

E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.  
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 1759 Accumulated Depreciation on Equipment  
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 7210 Losses on Disposition of Assets - Other  
    Credit 1711 Land and Land Rights  
    Credit 1712 Improvements to Land  
    Credit 1730 Buildings, Improvements, and Renovations  
    Credit 1740 Other Structures and Facilities  
    Credit 1750 Equipment  
    Credit 1890 Other General Property, Plant, and Equipment

E504 To record distributed personal property.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities Without Related Budgetary Obligations  
    Credit 1542 Forfeited Property Held for Donation or Use

E506 To record a commodity transferred to another Federal agency.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1329 Allowance for Loss on Taxes Receivable

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1359 Allowance for Loss on Loans Receivable

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 1399 Allowance for Subsidy

Debit 5730 Financing Sources Transferred Out Without Reimbursement

    Credit 1310 Accounts Receivable

    Credit 1320 Employment Benefit Contributions Receivable

    Credit 1325 Taxes Receivable

    Credit 1330 Receivable for Transfers of Currently Invested Balances

    Credit 1335 Expenditure Transfers Receivable

    Credit 1340 Interest Receivable

    Credit 1350 Loans Receivable

    Credit 1360 Penalties, Fines, and Administrative Fees Receivable

**U.S. Government 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal-Use Software

Debit 1849 Allowance for Depletion

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Credit 1514 Operating Materials and Supplies Held for Repair

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1531 Seized Monetary Instruments

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

Credit 1551 Foreclosed Property

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights



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

Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets

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

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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1690 Other Investments

**U.S. Government 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 2155 Expenditure Transfers Payable

Debit 2170 Subsidy Payable to the Financing Account

Debit 2180 Loan Guarantee Liability

Debit 2220 Unfunded Leave

Debit 2225 Unfunded FECA Liability

Debit 2290 Other Unfunded Employment Related Liability

Debit 2310 Liability for Advances and Prepayments

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 2610 Actuarial Pension Liability

Debit 2620 Actuarial Health Insurance Liability

Debit 2630 Actuarial Life Insurance Liability

Debit 2650 Actuarial FECA Liability

Debit 2690 Other Actuarial Liabilities

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2920 Contingent Liabilities

Debit 2940 Capital Lease Liability

Debit 2950 Liability for Subsidy Related to Undisbursed Loans

Debit 2960 Accounts Payable From Canceled Appropriations

Debit 2970 Resources Payable to Treasury

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

**U.S. Government 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 1511 Operating Materials and Supplies Held for Use  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1523 Inventory Held for Repair  
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Debit 1525 Inventory - Raw Materials  
Debit 1526 Inventory - Work-in-Process  
Debit 1527 Inventory - Finished Goods  
Debit 7210 Losses on Disposition of Assets - Other  
    Credit 1511 Operating Materials and Supplies Held for Use  
    Credit 1521 Inventory Purchased for Resale  
    Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Debit 1320 Employment Benefit Contributions Receivable  
Debit 1325 Taxes Receivable  
Debit 1330 Receivable for Transfers of Currently Invested Balances  
Debit 1335 Expenditure Transfers Receivable  
Debit 1340 Interest Receivable  
Debit 1350 Loans Receivable  
Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
    Credit 1319 Allowance for Loss on Accounts Receivable  
    Credit 1329 Allowance for Loss on Taxes Receivable  
    Credit 1349 Allowance for Loss on Interest Receivable  
    Credit 1359 Allowance for Loss on Loans Receivable  
    Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
    Credit 1399 Allowance for Subsidy  
    Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
 Debit 1514 Operating Materials and Supplies Held for Repair  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1523 Inventory Held for Repair  
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
 Debit 1525 Inventory - Raw Materials  
 Debit 1526 Inventory - Work-in-Process  
 Debit 1527 Inventory - Finished Goods  
 Debit 1531 Seized Monetary Instruments  
 Debit 1541 Forfeited Property Held for Sale  
 Debit 1542 Forfeited Property Held for Donation or Use  
 Debit 1551 Foreclosed Property  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1711 Land and Land Rights  
 Debit 1712 Improvements to Land  
 Debit 1720 Construction-in-Progress  
 Debit 1730 Buildings, Improvements, and Renovations  
 Debit 1740 Other Structures and Facilities  
 Debit 1750 Equipment  
 Debit 1810 Assets Under Capital Lease  
 Debit 1820 Leasehold Improvements  
 Debit 1830 Internal-Use Software  
 Debit 1832 Internal-Use Software in Development  
 Debit 1840 Other Natural Resources  
 Debit 1890 Other General Property, Plant, and Equipment  
 Debit 1990 Other Assets  
 Credit 1519 Operating Materials and Supplies - Allowance  
 Credit 1529 Inventory - Allowance  
 Credit 1549 Forfeited Property - Allowance  
 Credit 1559 Foreclosed Property - Allowance

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

Credit 1569 Commodities - Allowance  
Credit 1599 Other Related Property - Allowance  
Credit 1719 Accumulated Depreciation on Improvements to Land  
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Credit 1749 Accumulated Depreciation on Other Structures and Facilities  
Credit 1759 Accumulated Depreciation on Equipment  
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Credit 1829 Accumulated Amortization on Leasehold Improvements  
Credit 1839 Accumulated Amortization on Internal-Use Software  
Credit 1849 Allowance for Depletion  
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Credit 5720 Financing Sources Transferred In Without Reimbursement

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

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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1690 Other Investments

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 5720 Financing Sources Transferred In Without Reimbursement



**U.S. Government 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 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5720 Financing Sources Transferred In Without Reimbursement

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

Credit 2510 Principal Payable to the Bureau of the Public Debt

Credit 2520 Principal Payable to the Federal Financing Bank

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2650 Actuarial FECA Liability

Credit 2690 Other Actuarial Liabilities

Credit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 2920 Contingent Liabilities

Credit 2940 Capital Lease Liability

Credit 2950 Liability for Subsidy Related to Undisbursed Loans

Credit 2960 Accounts Payable From Canceled Appropriations

Credit 2970 Resources Payable to Treasury

Credit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2995 Estimated Cleanup Cost Liability

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

**F100 - F299 YEAREND - Preclosing Entries**

- F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.  
**Comment:** Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

**Budgetary Entry**

Debit 4160 Anticipated Transfers - Current-Year Authority  
Debit 4180 Anticipated Transfers - Prior-Year Balances  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

- F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

**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; FACTS II Indefinite No-Year

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
Credit 1010 Fund Balance With Treasury

- F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4391 Adjustments to Indefinite No-Year Authority  
Credit 4450 Unapportioned Authority  
Credit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 3101 Unexpended Appropriations - Appropriations Received

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

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 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4111 Debt Liquidation Appropriations  
    Credit 4118 Reestimated Loan Subsidy Appropriation  
    Credit 4119 Other Appropriations Realized

**Proprietary Entry**

Debit 3101 Unexpended Appropriations - Appropriations Received  
    Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.  
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4221 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 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
    Credit 1010 Fund Balance With Treasury

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

- F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.  
**Comment:** Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).  
**Reference:** USSGL implementation guidance; Economy Act Scenario (December 2004)

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
 Credit 4610 Allotments - Realized Resources  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- F112 To record adjustments for anticipated resources not realized.  
**Comment:** Balance in the anticipated accounts must be zero at yearend.

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
 Debit 4141 Current-Year Borrowing Authority Realized  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment  
 Debit 4690 Anticipated Resources - Programs Exempt From Apportionment  
 Credit 4032 Estimated Indefinite Contract Authority  
 Credit 4042 Estimated Indefinite Borrowing Authority  
 Credit 4060 Anticipated Collections From Non-Federal Sources  
 Credit 4070 Anticipated Collections From Federal Sources  
 Credit 4120 Appropriations Anticipated - Indefinite  
 Credit 4160 Anticipated Transfers - Current-Year Authority  
 Credit 4165 Allocations of Authority - Anticipated From Invested Balances  
 Credit 4210 Anticipated Reimbursements and Other Income  
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers  
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations

**Proprietary Entry**

None

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

- F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.  
**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4700 Commitments - Programs Subject to Apportionment  
 Debit 4720 Commitments - Programs Exempt From Apportionment  
     Credit 4133 Decreases to Indefinite Contract Authority  
     Credit 4143 Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

- F114 To record adjustments for anticipated reductions not realized.  
**Comment:** Balances are reduced to zero.

**Budgetary Entry**

Debit 4034 Anticipated Adjustments to Contract Authority  
 Debit 4044 Anticipated Reductions to Borrowing Authority  
 Debit 4047 Anticipated Transfers to the General Fund of the Treasury  
     Credit 4450 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 4060 Anticipated Collections From Non-Federal Sources  
 Debit 4070 Anticipated Collections From Federal Sources  
 Debit 4120 Appropriations Anticipated - Indefinite  
 Debit 4210 Anticipated Reimbursements and Other Income  
 Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers  
 Debit 4310 Anticipated Recoveries of Prior-Year Obligations  
     Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

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

- F118 To record adjustments for reductions to resources in excess of those anticipated.  
**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
     Credit 4034 Anticipated Adjustments to Contract Authority  
     Credit 4044 Anticipated Reductions to Borrowing Authority  
     Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

None

- F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).  
**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
     Credit 4350 Canceled Authority

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
     Credit 1010 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 4650 if the authority is expired.  
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4650 Allotments - Expired Authority  
     Credit 4356 Cancellation of Appropriation From Invested Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
     Credit 1010 Fund Balance With Treasury

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

- F122 To record the cancellation of authority not previously expired and to withdraw funds.  
**Comment:** Authority canceled early by administrative action.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4350 Canceled Authority

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
Credit 1010 Fund Balance With Treasury

- F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance.

**Comment:** Use USSGL account 4650 if the authority is expired.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4650 Allotments - Expired Authority  
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**

None

- F124 To record the closing of miscellaneous receipts at the end of the year.

**Comment:** See USSGL TC-C142 for original transaction.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2980 Custodial Liability  
Credit 1010 Fund Balance With Treasury

**U.S. Government 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&F).

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

**Budgetary Entry**

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary  
Credit 4450 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 4450 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 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Credit 4450 Unapportioned Authority  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 6100 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 6800 Future Funded Expenses  
Credit 2960 Accounts Payable From Canceled Appropriations



**U.S. Government 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 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None

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

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

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.

**Comment:** Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1618 Market Adjustment - Investments

Credit 7180 Unrealized Gains

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

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

**Comment:** Unrealized holding gains and losses are included in earnings.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7280 Unrealized Losses

Credit 1618 Market Adjustment - Investments

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

**Comment:** 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

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**

Debit 5200 Revenue From Services Provided

Credit 1310 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 4650 Allotments - Expired Authority

Credit 4355 Cancellation of Appropriation From Unavailable Receipts

**Proprietary Entry**

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

**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"

**Memorandum Entry**

Debit 8102 Offset for Partial Authority Cancellation

Credit 8101 Partial Authority Cancellation

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

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out  
 Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn  
 Debit 4146 Actual Repayments of Debt, Current-Year Authority  
 Debit 4147 Actual Repayments of Debt, Prior-Year Balances  
 Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority  
 Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances  
**Debit 4201 Total Actual Resources - Collected**  
 Debit 4355 Cancellation of Appropriation From Unavailable Receipts  
 Debit 4356 Cancellation of Appropriation From Invested Balances  
 Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority  
 Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances  
 Debit 4391 Adjustments to Indefinite No-Year Authority  
 Debit 4392 Permanent Reduction - New Budget Authority  
 Debit 4393 Permanent Reduction - Prior-Year Balances  
     Credit 4111 Debt Liquidation Appropriations  
     Credit 4112 Liquidation of Deficiency - Appropriations  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4115 Loan Subsidy Appropriation  
     Credit 4117 Loan Administrative Expense Appropriation  
     Credit 4118 Reestimated Loan Subsidy Appropriation  
     Credit 4119 Other Appropriations Realized  
     Credit 4125 Loan Modification Adjustment Transfer Appropriation  
     Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In  
     Credit 4138 Appropriation To Liquidate Contract Authority  
     Credit 4148 Resources Realized From Borrowing Authority  
     Credit 4150 Reappropriations  
     Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances  
     Credit 4170 Transfers - Current-Year Authority  
     Credit 4173 Nonallocation Transfers of Invested Balances - Transferred  
     Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts  
     Credit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4190 Transfers - Prior-Year Balances  
     Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
     Credit 4192 Balance Transfers - Unexpired to Expired  
     Credit 4195 Transfer of Obligated Balances  
**Credit 4201 Total Actual Resources - Collected**  
     Credit 4212 Liquidation of Deficiency - Offsetting Collections  
     Credit 4252 Reimbursements and Other Income Earned - Collected  
     Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected  
     Credit 4260 Actual Collections of "governmental-type" Fees  
     Credit 4261 Actual Collections of Business-Type Fees  
     Credit 4262 Actual Collections of Loan Principal  
     Credit 4263 Actual Collections of Loan Interest  
     Credit 4264 Actual Collections of Rent

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

- Credit 4265 Actual Collections From Sale of Foreclosed Property
- Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
- Credit 4271 Actual Program Fund Subsidy Collected
- Credit 4273 Interest Collected From Treasury
- Credit 4275 Actual Collections From Liquidating Fund
- Credit 4276 Actual Collections From Financing Fund
- Credit 4277 Other Actual Collections - Federal
- Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**

None

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

**Budgetary Entry**

- Debit 4132 Substitution of Contract Authority
- Debit 4133 Decreases to Indefinite Contract Authority
- Debit 4134 Contract Authority Withdrawn
- Debit 4135 Contract Authority Liquidated
- Debit 4139 Contract Authority Carried Forward**
- Debit 4392 Permanent Reduction - New Budget Authority
- Debit 4393 Permanent Reduction - Prior-Year Balances
  - Credit 4131 Current-Year Contract Authority Realized
- Credit 4139 Contract Authority Carried Forward**

**Proprietary Entry**

None

F306 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**

- Debit 4140 Substitution of Borrowing Authority
- Debit 4143 Decreases to Indefinite Borrowing Authority
- Debit 4144 Borrowing Authority Withdrawn
- Debit 4145 Borrowing Authority Converted to Cash
- Debit 4149 Borrowing Authority Carried Forward**
- Debit 4392 Permanent Reduction - New Budget Authority
- Debit 4393 Permanent Reduction - Prior-Year Balances
  - Credit 4141 Current-Year Borrowing Authority Realized
- Credit 4149 Borrowing Authority Carried Forward**

**Proprietary Entry**

None

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

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 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

**Credit 4450 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 4720 Commitments - Programs Exempt From Apportionment

**Credit 4620 Unobligated Funds Exempt From Apportionment****Proprietary Entry**

None

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

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

**Credit 4650 Allotments - Expired Authority****Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4201 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-318 for authority from offsetting collections.**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation**Budgetary Entry**

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-316 for authority other than offsetting collections.**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation**Budgetary Entry**

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 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 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

None

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

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 4902 Delivered Orders - Obligations, Paid

Credit 4972 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 4931 Delivered Orders - Obligations Transferred, Unpaid

Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Credit 4901 Delivered Orders - Obligations, Unpaid****Proprietary Entry**

None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.**Budgetary Entry****Debit 4901 Delivered Orders - Obligations, Unpaid**

Credit 4931 Delivered Orders - Obligations Transferred, Unpaid

Credit 4971 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 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced****Proprietary Entry**

None



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

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 4802 Undelivered Orders - Obligations, Prepaid/Advanced**

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4872 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 4831 Undelivered Orders - Obligations Transferred, Unpaid

Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Credit 4801 Undelivered Orders - Obligations, Unpaid**

**Proprietary Entry**

None

F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

**Debit 4801 Undelivered Orders - Obligations, Unpaid**

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**

None

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

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Budgetary Entry**

**Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources**

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Debit 4450 Unapportioned Authority

**Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources**

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

**U.S. Government 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 3310 Cumulative Results of Operations**

Debit 5100 Revenue From Goods Sold  
 Debit 5200 Revenue From Services Provided  
 Debit 5310 Interest Revenue - Other  
 Debit 5311 Interest Revenue - Investments  
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
 Debit 5320 Penalties, Fines, and Administrative Fees Revenue  
 Debit 5400 Benefit Program Revenue  
 Debit 5500 Insurance and Guarantee Premium Revenue  
 Debit 5600 Donated Revenue - Financial Resources  
 Debit 5610 Donated Revenue - Nonfinancial Resources  
 Debit 5700 Expended Appropriations  
 Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
 Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  
 Debit 5720 Financing Sources Transferred In Without Reimbursement  
 Debit 5740 Appropriated Earmarked Receipts Transferred In  
 Debit 5750 Expenditure Financing Sources - Transfers-In  
 Debit 5755 Nonexpenditure Financing Sources - Transfers-In  
 Debit 5780 Imputed Financing Sources  
 Debit 5790 Other Financing Sources  
 Debit 5800 Tax Revenue Collected  
 Debit 5801 Tax Revenue Accrual Adjustment  
 Debit 5900 Other Revenue  
 Debit 5997 Financing Sources Transferred In From Custodial Statement Collections  
 Debit 6190 Contra Bad Debt Expense - Incurred for Others  
 Debit 6199 Adjustment to Subsidy Expense  
 Debit 6600 Applied Overhead  
 Debit 6610 Cost Capitalization Offset  
 Debit 6790 Other Expenses Not Requiring Budgetary Resources

**Credit 3310 Cumulative Results of Operations**

Credit 5109 Contra Revenue for Goods Sold  
 Credit 5209 Contra Revenue for Services Provided  
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable  
 Credit 5318 Contra Revenue for Interest Revenue - Investments  
 Credit 5319 Contra Revenue for Interest Revenue - Other  
 Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees  
 Credit 5409 Contra Revenue for Benefit Program Revenue  
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue  
 Credit 5609 Contra Revenue for Donations - Financial Resources  
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources  
 Credit 5700 Expended Appropriations

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

Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
 Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  
 Credit 5730 Financing Sources Transferred Out Without Reimbursement  
 Credit 5745 Appropriated Earmarked Receipts Transferred Out  
 Credit 5760 Expenditure Financing Sources - Transfers-Out  
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out  
 Credit 5790 Other Financing Sources  
 Credit 5799 Adjustment of Appropriations Used  
 Credit 5809 Contra Revenue for Taxes  
 Credit 5890 Tax Revenue Refunds  
 Credit 5909 Contra Revenue for Other Revenue  
 Credit 5990 Collections for Others  
 Credit 5991 Accrued Collections for Others  
 Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General  
     Fund of the Treasury  
 Credit 6100 Operating Expenses/Program Costs  
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal  
     Financing Bank  
 Credit 6320 Interest Expenses on Securities  
 Credit 6330 Other Interest Expenses  
 Credit 6400 Benefit Expense  
 Credit 6500 Cost of Goods Sold  
 Credit 6710 Depreciation, Amortization, and Depletion  
 Credit 6720 Bad Debt Expense  
 Credit 6730 Imputed Costs  
 Credit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 6800 Future Funded Expenses  
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget  
     Authority (Unobligated)  
 Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7110 Gains on Disposition of Assets - Other  
 Debit 7111 Gains on Disposition of Investments  
 Debit 7112 Gains on Disposition of Borrowings  
 Debit 7180 Unrealized Gains  
 Debit 7190 Other Gains  
 Debit 7300 Extraordinary Items  
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Debit 7600 Changes in Actuarial Liability

**Credit 3310 Cumulative Results of Operations**

**U.S. Government 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 3310 Cumulative Results of Operations**

Credit 7210 Losses on Disposition of Assets - Other  
 Credit 7211 Losses on Disposition of Investments  
 Credit 7212 Losses on Disposition of Borrowings  
 Credit 7280 Unrealized Losses  
 Credit 7290 Other Losses  
 Credit 7300 Extraordinary Items  
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Credit 7500 Distribution of Income - Dividend  
 Credit 7600 Changes in Actuarial Liability

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

**Budgetary Entry**

None

**Proprietary Entry**

**Debit 3100 Unexpended Appropriations - Cumulative**

Debit 3101 Unexpended Appropriations - Appropriations Received  
 Debit 3102 Unexpended Appropriations - Transfers-In  
 Debit 3106 Unexpended Appropriations - Adjustments  
 Debit 3107 Unexpended Appropriations - Used  
 Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
 Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

**Credit 3100 Unexpended Appropriations - Cumulative**

Credit 3103 Unexpended Appropriations - Transfers-Out  
 Credit 3106 Unexpended Appropriations - Adjustments  
 Credit 3107 Unexpended Appropriations - Used  
 Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
 Credit 3109 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.

**Memorandum Entry**

Debit 8040 Guaranteed Loan Level - Used Authority

**Credit 8010 Guaranteed Loan Level**

**U.S. Government 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.

**Memorandum Entry**

Debit 8020 Guaranteed Loan Level - Apportioned

**Credit 8045 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.

**Memorandum Entry**

Debit 8053 Guaranteed Loan New Disbursements by Lender

**Credit 8070 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.

**Memorandum Entry****Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**

Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

- F352 To record the closing of all unused guaranteed loan authority no longer available for use.

**Memorandum Entry**

Debit 8045 Guaranteed Loan Level - Unused Authority

**Credit 8010 Guaranteed Loan Level**

- F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Budgetary Entry**

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None

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

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 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F358 To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.

**Comment:** Close to USSGL account 4394 if required to reclassify as unavailable for obligation upon collection. Close to USSGL account 4397 if required to reclassify 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 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

F360 To reclassify a temporary reduction/cancellation at yearend.

**Comment:** Use Authority\_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.

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

**Budgetary Entry**

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

**U.S. Government 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 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4168 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 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Credit 4384 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 Public Debt simultaneously posts USSGL TC-F368.

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

**Budgetary Entry**

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation

**Proprietary Entry**

None



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

F368 To reclassify a reduction recorded in an 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 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary  
Reduction/Cancellation  
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

F369 To reclassify cancellations into the appropriate USSGL account.  
**Comment:** Record USSGL account 4123 if previously recorded as a debit in conjunction with USSGL TC-A518. Record USSGL account 4384 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 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds  
Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary  
Reduction/Cancellation  
Credit 4384 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**

Debit 8801 Offset for Purchases of Assets  
Credit 8802 Purchases of Property, Plant, and Equipment  
Credit 8803 Purchases of Inventory and Related Property  
Credit 8804 Purchases of Assets - Other

**Proprietary Entry**

None

**U.S. Government 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 4199 Transfer of Expired Expenditure Transfers - Receivable  
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

None

F374 To record the closing of USSGL account 4081 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 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred  
 Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

None

F376 To record the closing of USSGL account 4082 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 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred  
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

None

F378 To record the closing of USSGL account 4083 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 4083 Transfers - Current-Year Authority - Receivable - Transferred  
 Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**

None

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

F380 To record the closing of USSGL account 4230 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 4230 Unfilled Customer Orders Without Advance - Transferred  
 Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

F382 To record the closing of USSGL account 4231 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 4231 Unfilled Customer Orders With Advance - Transferred  
 Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred  
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

None

F386 To record the closing of USSGL account 4233 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 4233 Reimbursements and Other Income Earned - Receivable - Transferred  
 Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**

None

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

F388 To record the closing of USSGL account 4234 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 4234 Other Federal Receivables - Transferred  
Credit 4287 Other Federal Receivables

**Proprietary Entry**

None

F390 To record the closing of canceled authority for partial cancellations.  
**Comment:** Also post 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 4350 Canceled Authority  
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**

None

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

**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.

**Memorandum Entry**

Debit 8010 Guaranteed Loan Level  
Credit 8015 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.

**Memorandum Entry**

Debit 8015 Guaranteed Loan Level - Unapportioned  
Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8020 Guaranteed Loan Level - Apportioned  
Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8050 Guaranteed Loan Principal Outstanding  
Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments  
Credit 8050 Guaranteed Loan Principal Outstanding

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

- G120 To record activity for current-year purchases of property, plant, and equipment.  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.  
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**

Debit 8802 Purchases of Property, Plant, and Equipment  
Credit 8801 Offset for Purchases of Assets

- G122 To record activity for current-year purchases of inventory and related property.  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

**Memorandum Entry**

Debit 8803 Purchases of Inventory and Related Property  
Credit 8801 Offset for Purchases of Assets

- G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

**Memorandum Entry**

Debit 8804 Purchases of Assets - Other  
Credit 8801 Offset for Purchases of Assets

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A462	C112	C190	A106	A464	B105	B138
A110	A472	C114	C602	A112	A466	B106	B150
A133 <b>AP</b>	A474	C116	C604	A132	A476	B107	B308
A155	A480	C117	C606	A133	A478	B108	C163
A156	A482	C120	C608	A134	A484	B109	C406
A170	A492 <b>R</b>	C122	C610	A136	A486	B110	C408
A171	A502	C124	C612	A146	A488	B112	C432
A175	A506	C126	C614	A169	A490	B114	D122
A181	A508	C130	C616	A180	A492	B116	D126
A184	A510	C132	C618	A183	A504	B118	D306
A185	A522	C134	C620	A185 <b>AP</b>	A512	B119	D502
A186	A524	C136	C622	A189	A514	B120	D506
A188	A528	C137	C624	A210	A518	B121	F106
A189 <b>AP</b>	A530 <b>R</b>	C138	C626	A404	A526	B122	F108
A195	A531	C139	C628	A406	A530	B124	F110
A198	A536	C140	C630	A412	A531 <b>R</b>	B124 <b>AP</b>	F120
A199 <b>AP</b>	A540	C141	C632	A414	A538	B126	F121
A202	A544	C141 <b>AP</b>	C634	A418 <b>AP</b>	A542	B126 <b>AP</b>	F122
A212	A704	C143	C636	A430	A546	B128	F124
A408	A708	C146	C638	A432	A712	B128 <b>AP</b>	F128 <b>AP</b>
A410	B123	C148	C640	A434	B102	B129	F146
A420	B125	C152	C646	A440	B103	B130	
A428	B127	C154	D104	A442	B104	B136	
A436	B150 <b>R</b>	C158	D108				
A438	B602	C172	D310				
A444	C103	C176	D502 <b>R</b>				
A446	C104	C182	D504				
A448	C106	C184	F107				
A450	C108	C186	F108 <b>R</b>				
A460	C109	C188					

R = The USSGL transaction mentions "Reverse" in the description.

AP = The USSGL transaction mentions "Also Post" in the description.

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY  
UNDER A CONTINUING RESOLUTION

DEBIT		CREDIT	
A196 <b>AP</b>	A197	A198	A199 <b>AP</b>

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144	D310	C144 <b>R</b>	C176
C174	D556	C146	D306
		C148	

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT		CREDIT	
D310	D502	D306	D504
		D502 <b>R</b>	

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT			CREDIT	
A250	C751	C755	B150 <b>R</b>	B154
A251	C752	D310	B152	D306
B150	C753			
C750	C754			



## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150		D306	

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	D310	D306	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT		CREDIT	
B140	D310	B142	D572
C192	D574	C440	D576
C194	D578	D306	

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C412	C438	C650	A195	C130	C141 <b>AP</b>	D408
A714	C414	C440	D128	A499	C136	C143	D576
C402	C416	C610	D130	A502	C137	C178	E508
C404 <b>AP</b>	C420	C644	D310	C106	C138	C186	F144
C406	C422	C646	D578	C109	C139	C194	
C410	C430	C648	E604	C126	C140	D306	

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON  
ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402R	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT  
CONTRIBUTIONS RECEIVABLE

DEBIT		CREDIT	
C416	D310	A195	D306
C420	E604	C109	E508
C422			

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C141AP	D410
C404AP	E604	C143	E508
		D306	

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES  
RECEIVABLE

DEBIT		CREDIT	
D306	D410	D310	D424
D402R	E508	D402	E604

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A173	A416	A532	E604	A175	A422	A452	D306
A177	A516	D310		A181	A428	A518	E508
				A418 <b>AP</b>	A440	A524	
				A420	A442	A536	

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS  
RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144 <b>R</b>
A498	E604	A499	D306
D144		A502	E508

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT				CREDIT			
B104 <b>AP</b>	B129	C422	E604	A195	C140	C162	D414
B124 <b>AP</b>	C416	C428		A250	C141 <b>AP</b>	C163	D416
B126 <b>AP</b>	C418	C434		A251	C143	C614	D426
B128 <b>AP</b>	C420	D310		C109	C161	D306	E508

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON  
INTEREST RECEIVABLE

DEBIT		CREDIT	
D306	D426	D310	D420
D402 <b>R</b>	E508	D402	D424
D416		D404	E604

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT			CREDIT		
B104 <b>AP</b>	C432	E604	C109	C180	D414
C408	C616		C161	C614	D426
C428	D310		C162	D306	E508
			C163	D412	

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS  
RECEIVABLE

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND  
ADMINISTRATIVE FEES RECEIVABLE

DEBIT		CREDIT	
C416	C436	A195	D306
C420	D310	C141 <b>AP</b>	D406
C422	E604	C143	E508

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON  
PENALTIES, FINES, AND  
ADMINISTRATIVE FEES RECEIVABLE

DEBIT		CREDIT	
D306	D406	D310	D424
D402 <b>R</b>	E508	D402	E604
		D420	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT				CREDIT			
C163	D146	D414	E118	A202AP	C104	C163	D310
C612	D306	D580	E508	A204	C109	C412	E604
				B104AP	C118	C428	
				C103	C126	C438	

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

DEBIT			CREDIT		
A496	B308	D310	A494	C112	D306
A550	D122		A548	C130	
			B604	D130	

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND  
SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D106	D526AP	D566R	C132	C648	D306	D568
B406	D107	D530	D570	C134	D102	D418	E406
B604	D134	D544R	E602	C414	D104	D542	E510
C164	D310	D546	E606	C644	D108	D544	E602
				C646	D110	D566	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND  
SUPPLIES HELD IN RESERVE FOR  
FUTURE USE

DEBIT			CREDIT		
B402	D107	E602	C132	D104	D544R
B406	D134	E606	C134	D108	D546
B604	D310		C414	D110	E510
D106	D544		D102	D306	

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND  
SUPPLIES - EXCESS, OBSOLETE, AND  
UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND  
SUPPLIES HELD FOR REPAIR

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526AP	E510

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND  
SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D528R	D310	E606
C648	E510	D528	
D306			

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR  
RESALE**

DEBIT				CREDIT			
B402	D106	D522R	D570	C644	D306	D524	E408
B406	D107	D524R	E602	C646	D418	D534	E510
B430	D134	D540	E606	C648	D428	D540R	E602
B604	D310	D566R		D102	D522	D566	
				D108	D523	D568	

ACCOUNT NUMBER AND TITLE: **1522 INVENTORY HELD IN RESERVE FOR  
FUTURE SALE**

DEBIT			CREDIT		
B402	D107	E602	C132	D104	D428
B406	D134	E606	C134	D108	D522R
B604	D310		C414	D110	E510
D106	D522		D102	D306	

ACCOUNT NUMBER AND TITLE: **1523 INVENTORY HELD FOR REPAIR**

DEBIT			CREDIT		
C430	D534	E602	D306	D524R	E510
D310	E412	E606	D428	D536	
D524	E414				

ACCOUNT NUMBER AND TITLE: **1524 INVENTORY - EXCESS, OBSOLETE,  
AND UNSERVICEABLE**

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C646	D108	D428
B406	D106	D310		C134	C648	D110	D516
B604	D107	E602		C414	D102	D306	E406
				C644	D104	D418	E510

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D310	D516	E404	E606	C132	C646	D428	E510
D514	E114	E602		C134	C648	D520	
				C414	D306	E116	
				C644	D418	E406	

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D520	E114	C132	D102	D428	D540R
B406	D107	D522R	E602	C134	D104	D522	E116
B604	D134	D524R	E606	C414	D108	D523	E406
C164	D310	D540		C644	D110	D524	E408
				C646	D306	D534	E510
				C648	D418	D538	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109R	D310	D540	E606
C648	D538	E510			
D306	D540R				



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C174R	D588
D310		D306	E510
		D555	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
D310	D588	C170	D506
		D306	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR  
SALE

DEBIT			CREDIT		
B432	C178	D554	C636R	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR  
DONATION OR USE

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -  
ALLOWANCE

DEBIT			CREDIT		
B130	C648	D430	D310	E418	E606
C644	D306	E510			
C646	D418				

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT			CREDIT		
B116	C162	D426	C109	C616	E510
B428	C163	E606	C612	C628	
C161	D310		C614	D306	

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -  
ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE  
SUPPORT AND STABILIZATION  
SUPPORT PROGRAMS

DEBIT			CREDIT			
B402	C180	D134	C132	C646	D110	E506
B406	D106	D310	C134	C648	D306	E510
B604	D107	E606	C414	D102	D418	
			C642	D104	D432	
			C644	D108	E408	

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT			CREDIT		
C642	C648	D432	D310	D564	E606
C644	D306	E510			
C646	D418				

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT				CREDIT			
B402	B604	D107	D310	C132	D104	D548	E510
B406	D106	D134	E606	C134	D108	D550	
				C414	D110	D552	
				D102	D306	E416	

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C632	D108	D550
B406	D106	D310		C134	C634	D110	E510
B604	D107	D552		C414	D102	D306	
				C630	D104	D548	

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT			
B402	C164	D134	C132	C646	D108	E510
B406	D106	D310	C134	C648	D110	
B604	D107	E606	C414	D102	D306	
			C644	D104	D418	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY -  
ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

DEBIT			CREDIT		
B124	B128	E608	C120	C604	C620
B126	D310		C122	C606	D306
			C124	C608	E512
			C602	C618	

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	C618	B128	E608
C606	D306	D310	
C608	E512		

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

DEBIT		CREDIT	
B126	E608	C122	C620
D310		C602	D306
		C604	E512

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND  
PREMIUM ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

DEBIT			CREDIT		
C122	C620	E512	C124	C618	E117R
C602	D310	E608	C606	C620R	E512
C604	E117		C608	D306	E608

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -  
INVESTMENTS

DEBIT		CREDIT	
D310	E608	D306	E608
E512	F136	E512	F138

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES

DEBIT			CREDIT			
B124	B128	D310	C120	C606	C751	D306
B126	B152	E608	C122	C608	C752	E512
			C124	C622	C753	
			C602	C624	C754	
			C604	C750	C755	

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES

DEBIT		CREDIT	
C124	C622	B128	E608
C606	D306	D310	
C608	E512		

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES

DEBIT		CREDIT	
B126	E608	C122	C624
D310		C602	D306
		C604	E512

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND  
PREMIUM ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES

DEBIT			CREDIT		
C122	C624	E512	C124	C620R	E117R
C602	D310	E608	C606	C622	E512
C604	E117		C608	D306	E608

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS ISSUED BY  
THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B128	E608	C124	D306
D310		C608	E512
		C618	

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO  
COUPON BONDS ISSUED BY THE  
BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	D306	B128	E608
C608	E512	D310	
C618			

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON  
U.S. TREASURY ZERO COUPON  
BONDS ISSUED BY THE BUREAU OF  
THE PUBLIC DEBT

DEBIT		CREDIT	
C124	E113	C608	D306
D310	E608	C618	E512
		C620R	

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT -  
INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS

DEBIT		CREDIT	
D310	E512	D306	E608
D589	E608	E512	

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT -  
INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS

DEBIT		CREDIT	
D306	E608	D310	E512
E512		D589	E608



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT			CREDIT		
D310	E608		C618	D306	
			C622	E512	
			C624		

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT			
B402	C164	D134	C132	C646	D108	E502
B406	D106	D310	C134	C648	D110	E510
B604	D107	E606	C414	D102	D306	
			C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT			
B402	D106	D310	C132	C646	D108	E502
B406	D107	D510	C134	C648	D110	E510
B604	D134	E606	C414	D102	D306	
			C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON  
IMPROVEMENTS TO LAND

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT			
B406	D106	D310	C132	C646	D108	D510
B410	D107	D514	C134	C648	D110	E510
B604	D134	E606	C414	D102	D306	
			C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C646	D108	E502
B406	D106	D310		C134	C648	D110	E510
B604	D107	D510		C414	D102	D306	
				C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND  
FACILITIES

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C646	D108	E502
B406	D106	D310		C134	C648	D110	E510
B604	D107	D510		C414	D102	D306	
				C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON  
OTHER STRUCTURES AND  
FACILITIES

DEBIT			CREDIT	
C644	D306	E510	D310	E120
C646	D418		D434	E606
C648	E502			

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT			CREDIT		
B402	D106	D510	C132	D102	D306
B406	D107	D560	C134	D104	D418
B604	D134	E606	C414	D108	E502
C164	D310		C610	D110	E510

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON  
EQUIPMENT

DEBIT		CREDIT	
C610	E502	D310	E606
D306	E510	E120	
D418			

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT			CREDIT		
B438	D310	E606	C132	C644	D306
			C134	C648	D418
			C414	D104	E510
			C610	D108	

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON  
ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C644	D108	E510
B406	D106	D310		C134	C648	D110	
B604	D107	D510		C414	D102	D306	
				C610	D104	D418	

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON  
LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT			CREDIT		
B402	D106	D512	C132	D102	D306
B406	D107	E606	C134	D104	D418
B604	D134		C414	D108	E510
C164	D310		C610	D110	

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN  
DEVELOPMENT

DEBIT			CREDIT		
B402	D106	D310	C134	D104	D418
B406	D107	D514	C414	D108	D512
B604	D134	E606	C610	D110	E510
			D102	D306	

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON  
INTERNAL-USE SOFTWARE

DEBIT			CREDIT		
C610	D418		D310	E606	
D306	E510		E120		

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT			CREDIT		
B402	C164	D134	C132	D102	D110
B406	D106	D310	C134	D104	D306
B604	D107	E606	C414	D108	E510

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT		CREDIT	
D306	E510	D310 E120	E606

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT,  
AND EQUIPMENT

DEBIT			CREDIT			
B402	C164	D134	C132	C644	D108	E502
B406	D106	D310	C134	C648	D110	E510
B604	D107	E606	C414	D102	D306	
			C610	D104	D418	

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON  
OTHER GENERAL PROPERTY, PLANT,  
AND EQUIPMENT

DEBIT			CREDIT		
C610	D306	E510	D310	E120	E606
C644	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D106	D310	C132	D102	D110
B406	D107	E606	C134	D104	D306
B604	D134		C414	D108	E510

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT			CREDIT			
A492	B408	D308	A492R	B416	D106	E204AP
B110	D102	D508	B402	B428	D107	E412
B120	D110	F128	B406	B430	D134	
			B410	B436	D312	
			B412	C614	E109	

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT			CREDIT		
B110	D102	D308	B402	D106	D312
B408	D110		B406	D107	D508
			B410	D134	

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT			CREDIT		
B112	D308		B416	D312	
			B418		

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES

DEBIT			CREDIT		
A180	A446	A538	A179	A520	D312
A424	A454	D308	A426	A534	E610
A430	A522	E514			
A444	A526				

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT			CREDIT		
A500R	D308		A500	D312	
A504	E514		D140	E610	
D142					

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND  
PAYABLE

DEBIT			CREDIT		
B110	D308		B420	E106	
B408			D312		



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE  
FINANCING ACCOUNT

DEBIT		CREDIT	
B105	E514	A150	D312
D308		B420	E610

ACCOUNT NUMBER AND TITLE: 2179 CONTRA LIABILITY FOR SUBSIDY  
PAYABLE TO THE FINANCING  
ACCOUNT

DEBIT		CREDIT	
A150	D312	B105	D308

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT			CREDIT			
B104	D308	E514	A202AP	C104	C428	E122
			A204	C117	C438	E610
			B104AP	C118	D312	
			C103	C126	D580	

ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED  
BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	E102
B408	D110		B416	D134	E108
			B420	D148	
			D106	D312	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND  
LEAVE

DEBIT		CREDIT	
B110	D308	B402 D312	E102

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D308	B402 D134	D312 E102

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND  
PAYROLL TAXES PAYABLE

DEBIT		CREDIT	
B110	D308	B402 D134	D312 E104

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT  
BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D308	D312	E106

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND  
PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312      E106

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO  
CARRIERS

DEBIT	CREDIT
D308	D312      E106

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND  
PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312      E106

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
D308      E514	B420      E610 D312

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT		CREDIT	
D308	E514	B422	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT  
RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND  
PREPAYMENTS

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110	C184	

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

DEBIT			CREDIT		
C118	C636R	D562	B432	B602	C116
C424	D308		B434	C114	D312
C426	D558				

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR DEPOSIT FUNDS,  
CLEARING ACCOUNTS, AND  
UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144R	D308	C108	D312
C170	D506	C144	D588
		C152	

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE  
BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE  
FEDERAL FINANCING BANK

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL  
AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY

DEBIT		CREDIT	
D308		B123	B127
		B125	D312

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED  
BY FEDERAL AGENCIES UNDER  
GENERAL AND SPECIAL FINANCING  
AUTHORITY

DEBIT	CREDIT
B127      D312	D308

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY  
FEDERAL AGENCIES UNDER  
GENERAL AND SPECIAL FINANCING  
AUTHORITY

DEBIT	CREDIT
D308	B125      D312

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND  
PREMIUM ON SECURITIES ISSUED BY  
FEDERAL AGENCIES UNDER  
GENERAL AND SPECIAL FINANCING  
AUTHORITY

DEBIT	CREDIT
D312	D308

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122      D308	D312

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103      E106 D308      E514	B420      E610 D312

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE  
LIABILITY

DEBIT	CREDIT
D308      E514	B420      E610 D312

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE  
LIABILITY

DEBIT	CREDIT
D308      E514	B420      E610 D312

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT	CREDIT
B426R E514 D308	B426 E610 D312

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426R E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON  
ACQUIRED COLLATERAL

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B119 D308 B424R E514	A143 E610 B424

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 E514 D308	B438 E610 D312



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2950 LIABILITY FOR SUBSIDY RELATED  
TO UNDISBURSED LOANS**

DEBIT		CREDIT	
C126	E514	C410	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: **2960 ACCOUNTS PAYABLE FROM  
CANCELED APPROPRIATIONS**

DEBIT		CREDIT	
D145	E514	D312	F130
D308		E610	

ACCOUNT NUMBER AND TITLE: **2970 RESOURCES PAYABLE TO TREASURY**

DEBIT		CREDIT	
B136	E514	A143	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: **2980 CUSTODIAL LIABILITY**

DEBIT			CREDIT		
D308	D422	F124	C141AP	C404	D312
D420AP	D424R		C142	C434AP	
			C402AP	C436AP	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT  
RELATED BUDGETARY  
OBLIGATIONS

DEBIT			CREDIT		
B110	D308	E504	A132	B420	D312
B408	D555	E514	A134	C150	D562
C174R	D588		A136	C166	E610

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST  
LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS -  
CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -  
APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F108	F342	A104	A196AP	F107
		A110	A197	F108R
		A155	A198	
		A170	A199AP	

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-IN

DEBIT	CREDIT		
F342	A408	A460	A496
	A436	A472	A506
	A448	A480	

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-OUT

DEBIT			CREDIT	
A404	A440	A484	A444	F342
A412	A464	A490		
A432	A476	A494		

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -  
ADJUSTMENTS

DEBIT			CREDIT	
A106	A169	F128AP	F342	
A112	F106	F342		
A132	F120			
A136	F122			

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -  
USED

DEBIT				CREDIT			
A146AP	B130AP	B438AP	E104AP	C132R	C138R	D104R	F342
A514AP	B134	B604AP	E106AP	C134R	C139R	D108R	
B102AP	B402AP	C408AP	E108AP	C136R	C414R	D110R	
B105AP	B406AP	D106AP	E109AP	C137R	D102R	F128R	
B106AP	B412AP	D107AP	E204AP				
B107AP	B418AP	D114AP	E412AP				
B109AP	B428AP	D126AP	F342				
B118AP	B430AP	D134AP					
B122AP	B436AP	E102AP					

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	D308AP	D310R	F342
D306AP	F342	D312R	

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CHANGES IN ACCOUNTING  
PRINCIPLES

DEBIT		CREDIT	
D302	D308AP	D310R	F342
D306AP	F342	D312R	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT		CREDIT	
F336	F340	F336	F338

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

DEBIT		CREDIT	
A176		A168	F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT		CREDIT	
A172	F114	A178	F118
A178R			

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT		CREDIT	
A162		A154	F112

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO  
BORROWING AUTHORITY

DEBIT		CREDIT	
A158	F114	A164	F118
A159			

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE  
GENERAL FUND OF THE TREASURY

DEBIT		CREDIT	
B119	B136	A142	F118
B120	F114	A143	

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM  
NON-FEDERAL SOURCES

DEBIT		CREDIT			
A140	F116	C109	C136	C614	C646
		C116	C148	C616	D108
		C117	C152	C626	F112
		C130	C154	C628	
		C132	C612	C640	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM  
FEDERAL SOURCES

DEBIT			CREDIT			
A140	C608	F116	C101	C124	C416	C648
C604	C620		C103	C132	C602	D108
			C104	C136	C606	F112
			C106	C410	C618	
			C109	C412	C646	

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A  
SPECIFIC TREASURY-MANAGED  
TRUST FUND TAFS - RECEIVABLE -  
TRANSFERRED

DEBIT		CREDIT	
A542	F374	A540	F374R

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED  
AUTHORITY - TO BE TRANSFERRED  
FROM INVESTED BALANCES -  
TRANSFERRED

DEBIT		CREDIT	
A542	F376	A540	F376R

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR  
AUTHORITY - RECEIVABLE -  
TRANSFERRED

DEBIT		CREDIT	
A542	F378	A540	F378R

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION  
APPROPRIATIONS

DEBIT		CREDIT	
A104	A199R	A199	F302
A196	F108R	F108	
A197AP			

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -  
APPROPRIATIONS

DEBIT		CREDIT	
A104	A197AP	A199	F302
A196	A199R		

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL  
FUND RECEIPTS

DEBIT				CREDIT			
A184	A510	C602	C752	B124AP	B126AP	B129	C608
A186	C114	C606	C754	B126	B128AP	C604	F302
A188	C124	C622	D589				
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197 <b>AP</b>	A199	F302
A196	A199 <b>R</b>		

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE  
APPROPRIATION

DEBIT		CREDIT	
A104	A197 <b>AP</b>	A199	F302
A196	A199 <b>R</b>		

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY  
APPROPRIATION

DEBIT		CREDIT	
A104	F108 <b>R</b>	F108	F302

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197 <b>AP</b>	A125	F108
A155	A199 <b>R</b>	A199	F302
A196	F108 <b>R</b>		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -  
INDEFINITE

DEBIT		CREDIT		
A102	C608	A104	A197AP	C602
C604	F116	A186	A212	C606
		A196	C124	F112

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR  
INTEREST ON THE BUREAU OF THE  
PUBLIC DEBT SECURITIES

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS  
RECLASSIFIED - RECEIVABLE -  
TEMPORARY  
REDUCTION/CANCELLATION

DEBIT		CREDIT	
A418AP	A518	F366	F369

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS  
RECLASSIFIED - PAYABLE -  
TEMPORARY  
REDUCTION/CANCELLATION

DEBIT		CREDIT
F360	F368	A522

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT  
TRANSFER APPROPRIATION

DEBIT		CREDIT
A202		F302

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS -  
RECEIVABLE

DEBIT		CREDIT
A173	F374R	A175    A524
A516		A418AP    F374
		A518

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS - PAYABLE

DEBIT		CREDIT
A522	A526	A520

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS -  
TRANSFERS-IN

DEBIT		CREDIT	
A524	A528	A418AP A518	F302

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS -  
TRANSFERS-OUT

DEBIT		CREDIT	
A522 A530R	A531 F302	A526 A530	A531R

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY  
WITHDRAWN

DEBIT		CREDIT	
F302		A169	

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT  
AUTHORITY REALIZED

DEBIT		CREDIT	
A166 A168	F112	F304	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT  
AUTHORITY

DEBIT	CREDIT
A187      F304	A704

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE  
CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172      F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY  
WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169      F304	A170      A175 A171      A187

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE  
LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT  
AUTHORITY

DEBIT	CREDIT
A177      A180	A179      A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY

DEBIT	CREDIT
A170      A175 A171	F302

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED  
FORWARD

DEBIT	CREDIT
F304	F304

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING  
AUTHORITY

DEBIT	CREDIT
F306	A155      A159

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING  
AUTHORITY REALIZED

DEBIT	CREDIT
A152      F112 A154	F306

ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE  
BORROWING AUTHORITY

DEBIT	CREDIT
F306	A148      F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY  
WITHDRAWN

DEBIT	CREDIT
F306	D138

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY  
CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT,  
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B120      B121

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT,  
PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120      B121

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM  
BORROWING AUTHORITY

DEBIT	CREDIT
A156	F302



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F306	F306

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F302

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B119    B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119    B136

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE  
FROM RECEIPT OR APPROPRIATION  
BALANCES PREVIOUSLY PRECLUDED  
FROM OBLIGATION

DEBIT	CREDIT
A192	F132      F354 F316

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE  
FROM OFFSETTING COLLECTION  
BALANCES PREVIOUSLY  
PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134      F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS -  
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468      A478 A476      F104	A470      A532 A472      F104R A474      F112

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY -  
ANTICIPATED FROM INVESTED  
BALANCES

DEBIT	CREDIT
A402	A416 F112

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED  
AUTHORITY - TO BE TRANSFERRED  
FROM INVESTED BALANCES

DEBIT	CREDIT
A416 A430 A424 F376R	A418AP A426 A420 F376 A422

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED  
AUTHORITY - TRANSFERRED FROM  
INVESTED BALANCES

DEBIT	CREDIT
A420	A430 F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED  
AUTHORITY RECLASSIFIED -  
AUTHORITY TO BE TRANSFERRED  
FROM INVESTED BALANCES -  
TEMPORARY REDUCTION

DEBIT	CREDIT
A418 <b>AP</b> F364 A422	A424 F362

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR  
AUTHORITY

DEBIT	CREDIT
A181 A474 A482 A472 A480 A536	A180 A484 F302 A476 A486 A478 A538

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF  
INVESTED BALANCES - RECEIVABLE

DEBIT	CREDIT
A532 F378 <b>R</b>	A536 F378

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF  
INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A538	A534

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF  
INVESTED BALANCES -  
TRANSFERRED

DEBIT	CREDIT
A536	A538      F302

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF  
CURRENT-YEAR AUTHORITY FOR  
NONINVESTED ACCOUNTS

DEBIT	CREDIT
A181      A448	A180      A440
A444      A450	A404      A442
A446	A406      F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-  
YEAR BALANCES

DEBIT	CREDIT
A436      A446      A454	A404      A434      A452
A438      A448	A406      A440      F302
A444      A450	A432      A442

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-  
YEAR BALANCES

DEBIT	CREDIT
A468      A478	A470      A474
A476      F104	A472      F104R

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR  
BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION  
OF AVAILABILITY OTHER THAN  
REAPPROPRIATIONS

DEBIT		CREDIT	
A460	A462	A464	F302
		A466	

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED  
TO EXPIRED

DEBIT		CREDIT	
A408	A410	A412	F302
		A414	

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED  
BALANCES

DEBIT			CREDIT		
A492R	A508	A550	A488	A494	A548
A496	A540	A552	A490	A542	A554
A506	A544		A492	A546	F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED  
EXPENDITURE TRANSFERS -  
RECEIVABLE

DEBIT	CREDIT
A458      F372	A456      F372R

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -  
COLLECTED

DEBIT	CREDIT
F302	D145      F314 F301AP    F390 F302

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS  
AND OTHER INCOME

DEBIT	CREDIT
A702      F116 A712	A706      C650 A708      F112 C182

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -  
OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION  
TRUST FUND EXPENDITURE  
TRANSFERS

DEBIT		CREDIT	
A114	F116	A498	F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS  
WITHOUT ADVANCE

DEBIT		CREDIT	
A704	C101	A714	C430
A706	F380R	C103	F109
		C184	F380

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH  
ADVANCE

DEBIT		CREDIT	
A704	C184	A710	F110
C182	F382R	A712	F382

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
RECEIVABLE

DEBIT		CREDIT	
A498	F372R	A499	F372
D144	F384R	A502	F384
		D144R	



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS  
WITHOUT ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380R

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH  
ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382R

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384R

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER  
INCOME EARNED - RECEIVABLE -  
TRANSFERRED

DEBIT		CREDIT	
A542	F386	A540	F386R

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -  
TRANSFERRED

DEBIT		CREDIT	
A542	F388	A540	F388R

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER  
INCOME EARNED - RECEIVABLE

DEBIT		CREDIT	
A714	F386R	C186	F386
C430		F144	

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER  
INCOME EARNED - COLLECTED

DEBIT		CREDIT	
A251	C186	F302	
A708	C753		
A710			

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
COLLECTED

DEBIT		CREDIT	
A502		F302	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF  
"GOVERNMENTAL-TYPE" FEES

DEBIT	CREDIT
C109	C110 F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF  
BUSINESS-TYPE FEES

DEBIT	CREDIT
C109 C117 C116	C110 F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN  
PRINCIPAL

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN  
INTEREST

DEBIT	CREDIT
C109 C154	F302

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE  
OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109      C616 C612      C628 C614	F302

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE  
COLLECTIONS FROM NON-FEDERAL  
SOURCES

DEBIT	CREDIT
C109      C182      C634 C148      C626      C640 C152      C630      C646 C158      C632	A710      C110      F302

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-  
TYPE" COLLECTIONS FROM NON-  
FEDERAL SOURCES

DEBIT	CREDIT
C109      C152 C148	B118      F302 C110

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY  
COLLECTED

DEBIT		CREDIT
C103	C106	F302
C104	C126	

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM  
TREASURY

DEBIT			CREDIT		
C109	C140	C606	B124AP	B128AP	C608
C124	C602	C618	B126	B129	C620
			B126AP	C604	F302

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM  
LIQUIDATING FUND

DEBIT		CREDIT
		F302

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM  
FINANCING FUND

DEBIT		CREDIT
C109		F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -  
FEDERAL

DEBIT	CREDIT
C109      C646 C140	C110      F302

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND SUBSIDY  
RECEIVABLE

DEBIT	CREDIT
C410	C126

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM  
TREASURY

DEBIT	CREDIT
C416	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE  
LIQUIDATING FUND

DEBIT	CREDIT
C412	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING  
FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C416      C650 C648      F388R	C140      F388 C646

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF  
PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138      F116	D110      F112 D134

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN  
PRIOR-YEAR ALLOCATIONS OF  
BUDGETARY RESOURCES

DEBIT	CREDIT
D140      F334 D144R	D142      F334 D144

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F390 F301AP	F120 F128AP F122

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION  
FROM UNAVAILABLE RECEIPTS

DEBIT	CREDIT
F302	F146

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION  
FROM INVESTED BALANCES

DEBIT	CREDIT
F302	F121

ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED  
AMOUNTS RECEIVABLE FROM  
INVESTED TRUST OR SPECIAL FUNDS

DEBIT	CREDIT
F369	F123



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW  
BUDGET AUTHORITY

DEBIT		CREDIT	
F360	F366	A135	A500AP
F362		A418	A518AP
		A422AP	

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-  
YEAR BALANCES

DEBIT		CREDIT	
F360	F366	A135	A500AP
F362		A418	A518AP
		A422AP	

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY  
REDUCTION/CANCELLATION  
RETURNED BY APPROPRIATION

DEBIT		CREDIT	
A108		F360	F368
		F364	F369

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF  
APPROPRIATION FROM  
UNAVAILABLE RECEIPTS, NEW  
BUDGET AUTHORITY

DEBIT		CREDIT	
F302		A189	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF  
APPROPRIATION FROM  
UNAVAILABLE RECEIPTS, PRIOR-  
YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-  
YEAR AUTHORITY

DEBIT	CREDIT
F107      F302	F106      F302

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW  
BUDGET AUTHORITY

DEBIT	CREDIT
F302      F304      F306	A106      A133      A185AP A131      A134 A132      A136

ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-  
YEAR BALANCES

DEBIT	CREDIT
F302      F304      F306	A106      A132      A136 A112      A133      A185AP A131      A134

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR  
OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A530	B126	C608	A108	A531	C622	D589
A520	A531R	C604		A188	C114	C624	E113
				A195	C124	C750	F358
				A250	C602	C752	
				A530R	C606	C754	

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR  
OBLIGATION PURSUANT TO PUBLIC  
LAW - TEMPORARY

DEBIT			CREDIT
A128R	B124AP	B129	A128
A197R	B126AP	F126	
A198R	B128AP		

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS  
TEMPORARILY PRECLUDED FROM  
OBLIGATION

DEBIT		CREDIT	
B126	F334	A127	F358
F132	F354	F334	
F316			

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS  
TEMPORARILY PRECLUDED FROM  
OBLIGATION

DEBIT		CREDIT
B126	F318	A129
F134	F356	

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS  
AND RECOVERIES TEMPORARILY  
PRECLUDED FROM OBLIGATION

DEBIT		CREDIT
F358		A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -  
PENDING RESCISSION

DEBIT		CREDIT
A136	F308	A137
A137R	F312	

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB  
DEFERRAL

DEBIT		CREDIT
A126R	F312	A126
F308		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A106	A142	A500AP	D138	A102	A197AP	A516	C750
A116	A143	A518AP	F104R	A104	A197R	A528	C751
A118	A148	B118	F106	A108	A198R	A702	C752
A125	A164	B121	F108	A110	A199R	C106	C753
A126	A174	B124AP	F112	A114	A202	C114	C754
A127	A178	B126	F113	A126R	A212	C124	C755
A128	A185AP	B126AP	F118	A128R	A250	C130	D108
A129	A189	B128AP	F121	A137R	A251	C132	D110
A131	A199	B129	F122	A138	A402	C136	D120
A132	A418	C604	F123	A140	A408	C158	D134
A133	A422AP	C608	F128AP	A152	A410	C172	D136AP
A134	A430	D107	F312	A162	A416	C176	D138AP
A135	A470	D114	F334	A166	A420	C190	F104
A137	A484	D122		A176	A458	C602	F107
A139	A486	D126		A178R	A460	C606	F108R
A140AP	A499	D136		A184	A462	C622	F114
				A186	A468	C624	F116
				A190	A480	C626	F126
				A192	A482	C630	F128
				A194	A498	C632	F308
				A195	A499AP	C634	F334
				A196	A510	C636	

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A106	A500	B138	F113	A116	B126AP	C152AP	C614AP
A120	A512	C106AP	F121	A122	C106AP	C154AP	C616AP
A179	A514	C604	F122	A177	C109AP	C182AP	C618AP
A404	A712R	C604R	F123	A186AP	C114AP	C410AP	C626AP
A406	B107	C608	F128AP	A444	C116AP	C412AP	C640AP
A412	B124AP	C608R	F308	A446	C124	C416AP	C650AP
A414	B126	C620R	F312	A448	C124AP	C602	D108AP
A440	B126AP	F106		A450	C130AP	C602AP	D110AP
A442	B128AP	F108		A500R	C132AP	C606	D134AP
A499	B129	F112		A706AP	C136AP	C606AP	F107
				A708AP	C148AP	C612AP	F108R

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED  
RESOURCES - PROGRAMS SUBJECT  
TO APPORTIONMENT

DEBIT				CREDIT		
A122	C124AP	C412AP	C640AP	A118	A712R	C608R
A186AP	C130AP	C416AP	C650AP	A140AP	C604R	C620R
A706AP	C132AP	C602AP	D108AP			
A708AP	C136AP	C606AP	D110AP			
B126AP	C148AP	C612AP	D134AP			
C106AP	C152AP	C614AP	F112			
C109AP	C154AP	C616AP				
C114AP	C182AP	C618AP				
C116AP	C410AP	C626AP				

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4610 ALLOTMENTS - REALIZED  
RESOURCES**

DEBIT				CREDIT			
A106	B104	B406	E109	A120	C109AP	C148AP	C618AP
A135	B106	B412	E204AP	A122	C112	C152AP	C626AP
A148	B107	B418	E412	A186AP	C114AP	C154AP	C640AP
A150	B108	B428	F106	A500R	C116AP	C182AP	C650AP
A154AP	B109	B430	F108	A706AP	C124AP	C410AP	D108AP
A168AP	B114	B436	F109	A708AP	C130AP	C412AP	D110AP
A189	B116	C406	F110	B126AP	C132AP	C416AP	D134AP
A412	B122	C604R	F113	B302R	C134	C602AP	D502R
A414	B138	C608R	F121	B306R	C136AP	C606AP	F107
A499	B152	C620R	F122	B310	C137	C612AP	F108R
A500	B154	D502	F123	B404	C138	C614AP	F111
A512	B302	E102	F128AP	C106AP	C139	C616AP	
A514	B306	E104	F308				
A712R	B308	E106	F312				
B102	B314	E108					



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT**

DEBIT				CREDIT			
A106	A406	B103	C620R	A102	A416	C109AP	C602AP
A119	A412	B107	D114	A104	A420	C112	C606
A127	A414	B121	D122	A108	A444	C114	C612AP
A128	A418	B124AP	D126	A110	A446	C114AP	C614AP
A129	A422AP	B126	E102	A114	A448	C116AP	C616AP
A131	A426	B126AP	E104	A123	A450	C124	C618AP
A132	A430	B128AP	E106	A128R	A458	C124AP	C622
A133	A440	B129	E108	A137R	A460	C130AP	C624
A134	A442	B138	E109	A152	A462	C132	C626AP
A135	A484	B152	E204AP	A162	A480	C132AP	C640
A136	A486	B154	E412	A166	A482	C134	C640AP
A137	A499	B304	F106	A176	A498	C136	C750
A139	A500	B306	F108	A177	A499AP	C136AP	C751
A148	A500AP	B308	F109	A178R	A500R	C138	C752
A154AP	A512	B316	F110	A186	A510	C139	C753
A164	A514	B406	F113	A186AP	A516	C148AP	C754
A168AP	A518AP	B412	F121	A190	A528	C152AP	C755
A174	A520	B418	F122	A192	A530R	C154AP	D108
A178	A530	B430	F123	A194	A531	C158	D108AP
A179	A531R	C604	F128AP	A195	A702	C172	D110
A185AP	A534	C604R	F312	A196	A706AP	C176	D110AP
A189	A712R	C608		A197AP	B126AP	C182AP	D120
A404	B102	C608R		A197R	B304R	C190	D134AP
				A198R	B306R	C410AP	F107
				A212	B312	C412AP	F108R
				A250	B404	C416AP	F111
				A251	C106AP	C602	F310

ACCOUNT NUMBER AND TITLE: **4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION**

DEBIT		CREDIT	
F308	F312	A138	A140

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A464	D114	F123	A408	A454	C132	D136AP
A432	A466	D122	F128AP	A410	A480	D102	D138AP
A434	A484	D126	F144	A436	A499AP	D104	F128
A452	A499	F120	F146	A438	C130	D120	F312
A456	D106	F121					

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES -  
PROGRAMS EXEMPT FROM  
APPORTIONMENT

DEBIT				CREDIT		
A123	C124AP	C410AP	C626AP	A119	C604R	C620R
A186AP	C130AP	C412AP	C640AP	A712R	C608R	
A706AP	C132AP	C416AP	D108AP			
B126AP	C136AP	C602AP	D110AP			
C106AP	C148AP	C612AP	D134AP			
C109AP	C152AP	C614AP	F112			
C114AP	C154AP	C616AP				
C116AP	C182AP	C618AP				

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS  
SUBJECT TO APPORTIONMENT

DEBIT			CREDIT		
A154AP	B306	D502R	B302	B306R	D502
A168AP	B308	F113			
A499	B310	F308			
B302R	B314	F312			

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS  
EXEMPT FROM APPORTIONMENT

DEBIT			CREDIT	
A154 <b>AP</b>	B306	F113	B304	B306 <b>R</b>
A168 <b>AP</b>	B308	F310		
A499	B312	F312		
B304 <b>R</b>	B316			

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS -  
OBLIGATIONS, UNPAID

DEBIT				CREDIT		
A146	B306 <b>R</b>	B438	E104	A150	B306	B314
B104	B308	C408	E106	A154 <b>AP</b>	B310	B316
B105	B402	C432	E108	A168 <b>AP</b>	B312	F330
B107	B404	D134	F111			
B130	B436	E102	F332			

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS -  
OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT	
B604	F328	B308	F326
C112			

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED,  
UNPAID

DEBIT		CREDIT	
A488	F330	A506	F332
A490		A508	

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED,  
PREPAID/ADVANCED

DEBIT		CREDIT	
A494	F326	A496	F328
A548		A550	

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR UNPAID UNDELIVERED  
ORDERS - OBLIGATIONS,  
RECOVERIES

DEBIT		CREDIT	
A499AP	D134	F332	
A712	D136AP		
D120	D138AP		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR PREPAID/ADVANCED  
UNDELIVERED ORDERS -  
OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C130	F328

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-  
YEAR UNDELIVERED ORDERS -  
OBLIGATIONS, UNPAID

DEBIT	CREDIT
F330	D114

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-  
YEAR UNDELIVERED ORDERS -  
OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
F326	D122

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS,  
UNPAID

DEBIT			CREDIT			
A500R	B110	F325	A500	B428	D134	E109
A504	B112		B402	B430	E102	E204AP
			B406	B436	E104	E412
			B412	B438	E106	F324
			B418	C614	E108	

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS,  
PAID

DEBIT			CREDIT			
C134	C138	F314	A146	B105	B114	B604
C137	C139	F322	A504	B106	B116	C406
			A512	B107	B122	C408
			A514	B108	B130	C432
			B102	B109	B138	F320
			B103	B110	B152	
			B104	B112	B154	

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET  
DISBURSED

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS  
TRANSFERRED, UNPAID

DEBIT		CREDIT	
A492	F324	A492R	F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR UNPAID DELIVERED  
ORDERS - OBLIGATIONS,  
RECOVERIES

DEBIT		CREDIT	
D102	D142	F325	
D110	F128		

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR PAID DELIVERED  
ORDERS - OBLIGATIONS, REFUNDS  
COLLECTED

DEBIT			CREDIT	
C132	C753	D108	F322	
C136	C755			
C751	D104			

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-  
YEAR DELIVERED ORDERS -  
OBLIGATIONS, UNPAID

DEBIT	CREDIT
F324	D106      D140 D107

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-  
YEAR DELIVERED ORDERS -  
OBLIGATIONS, PAID

DEBIT	CREDIT
F320	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT
F336	A708      C424      C644 A710      C426      C646 A714      C430      C648 C109      C640      C650

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS  
SOLD

DEBIT	CREDIT
D402	D402R      F336



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5200 REVENUE FROM SERVICES  
PROVIDED**

DEBIT		CREDIT		
F144	F336	A186	A714	C422
		A188	C109	C424
		A708	C188	C426
		A710	C190	C650

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES  
PROVIDED**

DEBIT		CREDIT	
D402		D402R	F336

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE - OTHER**

DEBIT		CREDIT		
F336		A186	C154	C422
		A188	C188	C434
		C109	C416	C438
		C141	C420	E118

ACCOUNT NUMBER AND TITLE: **5311 INTEREST REVENUE - INVESTMENTS**

DEBIT			CREDIT			
C620R	E117R	F336	A186	C109	C418	C618
			A188	C141	C420	C624
			A250	C154	C422	E113
			A251	C188	C434	E117

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND  
TITLE:

**5312 INTEREST REVENUE - LOANS  
RECEIVABLE/UNINVESTED FUNDS**

DEBIT	CREDIT		
F336	A186	C154	C422
	A188	C188	C434
	C109	C416	
	C141	C420	

ACCOUNT NUMBER AND TITLE: **5317 CONTRA REVENUE FOR INTEREST  
REVENUE - LOANS RECEIVABLE**

DEBIT	CREDIT	
D402     D424	D402R	F336

ACCOUNT NUMBER AND TITLE: **5318 CONTRA REVENUE FOR INTEREST  
REVENUE - INVESTMENTS**

DEBIT	CREDIT	
D402     D424	D402R	F336

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST  
REVENUE - OTHER**

DEBIT	CREDIT	
D402     D424	D402R	F336

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND  
ADMINISTRATIVE FEES REVENUE

DEBIT	CREDIT		
F336	A186	C188	C420
	A188	C402	C422
	C109	C404AP	C436
	C141	C416	

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES,  
FINES, AND ADMINISTRATIVE FEES

DEBIT	CREDIT	
D402      D424	D402R	F336

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT	
F336	A186	C416
	C109	C420
	C190	C422

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT  
PROGRAM REVENUE

DEBIT	CREDIT	
D402	D402R	F336

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE  
PREMIUM REVENUE

DEBIT	CREDIT	
F336	C109	C422
	C420	C424

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE  
AND GUARANTEE PREMIUM  
REVENUE

DEBIT	CREDIT	
D402	D402R	F336

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL  
RESOURCES

DEBIT	CREDIT	
F336	A186	C192
	A188	C402
	C158	C404AP

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS  
- FINANCIAL RESOURCES

DEBIT	CREDIT	
D402	D402R	F336

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -  
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
F336	C102      C164

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -  
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
D402	D402R      F336

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

DEBIT	CREDIT
C132R      C138R      D104R      F336	A146AP    B130AP    B438AP    E104AP
C134R      C139R      D108R	A514AP    B134      B604AP    E106AP
C136R      C414R      D110R	B102AP    B402AP    C408AP    E108AP
C137R      D102R      F128R	B105AP    B406AP    D106AP    E109AP
	B106AP    B412AP    D107AP    E204AP
	B107AP    B418AP    D114AP    E412AP
	B109AP    B428AP    D126AP    F336
	B118AP    B430AP    D134AP
	B122AP    B436AP    E102AP

ACCOUNT NUMBER AND TITLE: **5708 EXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CORRECTIONS OF ERRORS**

DEBIT	CREDIT
D310R      F336	D304      D308AP
D312R	D306AP    F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5709 EXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE  
TO CHANGES IN ACCOUNTING  
PRINCIPLES**

DEBIT		CREDIT	
D310R	F336	D302	D308AP
D312R		D306AP	F336

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES TRANSFERRED  
IN WITHOUT REIMBURSEMENT**

DEBIT		CREDIT	
E610	F336	A550	E606
		E604	E608

ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES TRANSFERRED  
OUT WITHOUT REIMBURSEMENT**

DEBIT		CREDIT	
A548	E510	E514	F336
D148	E512		
E508			

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED IN**

DEBIT		CREDIT	
F336		A133AP	A185
		A184	A189AP

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED OUT**

DEBIT		CREDIT
A133	A189	F336
A183	F146	
A185 <b>AP</b>		

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES  
- TRANSFERS-IN**

DEBIT		CREDIT
A456	D144 <b>R</b>	A458
A499	F336	A510
		A498
		D144

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-IN**

DEBIT				CREDIT			
A418 <b>AP</b>	A518	A542	F336	A171	A420	A474	A531
A422	A531 <b>R</b>	A546		A173	A438	A482	A532
				A177	A450	A508	
				A410	A454	A516	
				A416	A462	A528	

ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING SOURCES  
- TRANSFERS-OUT**

DEBIT		CREDIT
A500	A514	A500 <b>R</b>
A512	D140	F336
		D142

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT**

DEBIT				CREDIT			
A134	A426	A466	A530	A424	A522	A540	F336
A143	A430	A478	A534	A446	A530R	A544	
A179	A434	A486	B136				
A406	A442	A488	F121				
A414	A452	A520					

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT		CREDIT	
F336		E402	

ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

DEBIT		CREDIT	
F336		A202	F336
		C430	

ACCOUNT NUMBER AND TITLE: **5799 ADJUSTMENT OF APPROPRIATIONS  
USED**

DEBIT		CREDIT	
		F336	



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

DEBIT	CREDIT
F336	A186      C143AP A188      C422 C141      D586

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL  
ADJUSTMENT

DEBIT	CREDIT
C143AP    F336 D586	C402      C404AP

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

DEBIT	CREDIT
D402      D424	D402R    F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118      B416	F336

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT	CREDIT			
F336	A186	C174	C420	D554
	A188	C188	C422	D558
	C109	C402	C424	
	C141	C404 <b>AP</b>	C630	
	C172	C416	C636	

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT	CREDIT	
D402    D424	D402 <b>R</b>	F336

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C141 <b>AP</b> C143 <b>AP</b>	F336
C142        D584	

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C402 <b>AP</b> C434 <b>AP</b>	C143 <b>AP</b> D584
C404        C436 <b>AP</b>	D424 <b>R</b> F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED  
IN FROM CUSTODIAL STATEMENT  
COLLECTIONS

DEBIT	CREDIT
F336	A212

ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS  
TRANSFERRED OUT TO A TREASURY  
ACCOUNT SYMBOL OTHER THAN  
THE GENERAL FUND OF THE  
TREASURY

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM  
COSTS

DEBIT				CREDIT			
A146	B154	D107	E204 <b>AP</b>	C132	D102	E110	F128
A514	B402	D126	E412	C134	D104	E112	F336
B102	B406	D134	E416	C136 <b>AP</b>	D108	E114	
B104	B412	D510	E418	C138 <b>AP</b>	D110	E116	
B105	B436	D534	E506	C139 <b>AP</b>	D582	E414	
B106	B604	E102					
B107	C102	E104					
B138	D106	E108					

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE -  
INCURRED FOR OTHERS

DEBIT	CREDIT
F336	D420AP D422

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D113

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON  
BORROWING FROM THE BUREAU OF  
THE PUBLIC DEBT AND/OR THE  
FEDERAL FINANCING BANK

DEBIT	CREDIT
B109 B418	F336

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B418	F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT			CREDIT		
B109	B418		F336		
B416	E122				

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT			CREDIT		
B604	E106		F336		
E104					

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT			CREDIT		
C630	D538	E110	C132	D102	E112
D106	D566	E114	C134	D104	E116
D107	E102	E408	C414	D566R	F336

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT			CREDIT		
E110	E116		D514	E404	
E112	F336				
E114					

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT			CREDIT		
F336			D514		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **6710 DEPRECIATION, AMORTIZATION,  
AND DEPLETION**

DEBIT	CREDIT
E120	E110    E116 E112    E404 E114    F336

ACCOUNT NUMBER AND TITLE: **6720 BAD DEBT EXPENSE**

DEBIT	CREDIT
D404    D420	F336

ACCOUNT NUMBER AND TITLE: **6730 IMPUTED COSTS**

DEBIT	CREDIT
E402	F336

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING  
BUDGETARY RESOURCES**

DEBIT	CREDIT
C136 <b>AP</b> D518    E406 C137        D528    E410 C138 <b>AP</b> D566    F336 C139 <b>AP</b> D582	C414        D528 <b>R</b> E109 <b>R</b> D128        D566 <b>R</b> F336 D526        D580

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT		CREDIT	
B420	D113	B424R	D146
B424	F130	B436	F336
		D145	

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO  
EMPLOYEE BENEFIT PROGRAMS NOT  
REQUIRING CURRENT-YEAR BUDGET  
AUTHORITY (UNOBLIGATED)

DEBIT		CREDIT	
B422		F336	

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

DEBIT			CREDIT		
B102	B436	D107	C132	D102	D110
B402	B604	D134	C134	D104	F336
B406	D106	E102	C414	D108	

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS -  
OTHER

DEBIT		CREDIT		
F338		C161	C628	C646
		C610	C632	C648
		C626	C644	E602

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT		
F338	C602	C620	C752
	C606	C622	C753
	C618	C624	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT		
F338			

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT		
F338	D589	F136	

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT		
F338	D570	D578	
	D574		



## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS -  
OTHER

DEBIT			CREDIT
C161	C634	D418	F340
C610	C644	E502	
C626	C646	E602	
C628	C648		

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF  
INVESTMENTS

DEBIT			CREDIT
C604	C620	C754	F340
C608	C622	C755	
C618	C624		

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF  
BORROWINGS

DEBIT			CREDIT
			F340

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT			CREDIT
D589	F138		F340

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT			CREDIT		
A202AP	C194	D564	B424R	C137	F340
A204	D523	D568			
B108	D542	D572			
B424	D548	D576			

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT
D550	F338	F340

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE  
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT
D306	F338	D308 F340
D312		D310

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE  
TO CHANGES IN ACCOUNTING  
PRINCIPLES

DEBIT		CREDIT
D306	D536	D308 F340
D312	F338	D310
D532		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME -  
DIVIDEND

DEBIT	CREDIT
	F340

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B426      F338	B426R      F340

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
G102	F344      F352

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL -  
UNAPPORTIONED

DEBIT	CREDIT
G104	G102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -  
APPORTIONED

DEBIT	CREDIT
F346      G106	G104

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED  
AUTHORITY

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -  
UNUSED AUTHORITY

DEBIT	CREDIT
F352	F346

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL  
OUTSTANDING

DEBIT	CREDIT
G108	G110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW  
DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F348	G108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS,  
DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE  
DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F350	F348

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL AUTHORITY  
CANCELLATION

DEBIT	CREDIT
E204	F301      F390AP

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL AUTHORITY  
CANCELLATION

DEBIT	CREDIT
F301      F390AP	E204

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

DEBIT			CREDIT		
C134R	C414R		B152AP	B438AP	D134AP
C138R	F370		B402AP	B604AP	G120
			B406AP	C132AP	G122
			B430AP	C136AP	G124

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT,  
AND EQUIPMENT

DEBIT			CREDIT	
B402AP	C132AP	G120	C134R	C414R
B406AP	C136AP		C138R	F370
B604AP	D134AP			

ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND  
RELATED PROPERTY

DEBIT			CREDIT	
B402AP	B604AP	D134AP	C134R	C414R
B406AP	C132AP	G122	C138R	F370
B430AP	C136AP			

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

DEBIT			CREDIT	
B152AP	B438AP	C136AP	C134R	C414R
B402AP	B604AP	D134AP	C138R	F370
B406AP	C132AP	G124		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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