

**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 100-300</b>	Funding Sources
➤	<b>B 100-400</b>	Disbursements and Payables
➤	<b>C 100-300</b>	Collections and Receivables
➤	<b>D 100-800</b>	Adjustments/Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
➤	<b>E 100-200</b>	Memorandum Entries
➤	<b>F 100-200</b>	Yearend Pre -Closing and Closing 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. Accounting in the Federal sector is not “one size fits all.” Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through your USSGL representative. To illustrate the issue, please document accounting events specific to the activity in 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.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in your agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record your 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.
- 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 6000 series USSGL 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 account 8802 amounts applied to asset accounts under this method.
- In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in bold.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL web site.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A282	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."
A283	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."
A284	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
A285	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. When appropriate, use in conjunction with USSGL TCs -A250, A255R, A263, and A287.
A286	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A287	To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A288	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.
A289	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.
A290	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A291	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A302	To record anticipated reimbursements.
A304	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A305	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A306	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A308	To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
A310	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.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C312	To record the receipt of cash from the sale or disposition of personal property collected for replacement property.
C314	To record the loss (or gain) from sale of foreclosed property without recourse.
C316	To record the loss on property sold without recourse.
C318	To record the loss on loan receivable from the borrower on a sale with recourse.
C320	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.
C322	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.
C324	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.
C326	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.
C328	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C330	To record the sale of stockpile materials.
C332	To record stockpile materials sold at a gain.
C334	To record stockpile materials sold at a loss.
C336	To record the collection of sale proceeds from forfeited personal property sold.
C340	To record the sale of forfeited property.
C342	To record the proceeds from commodities sold.
C344	To record a loss on the sale of commodities.
C345	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C348	To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.
C350	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C351	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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).
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) 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.
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 <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> 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 <u>preclosing</u> when the total amount of current-year collections is <u>greater than</u> 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.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F140	To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
F144	To record the cancellation of a receivable for reimbursable activity.
F204	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F206	To record the closing of fiscal-year contract authority.
F208	To record the closing of fiscal-year borrowing authority.
F210	To record the closing of unobligated balances to unapportioned authority for unexpired multi-year and no-year funds.
F212	To record the closing of unobligated balances to expiring authority.
F214	To record the closing of paid delivered orders to total resources.
F215	To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F216	To record the closing of related adjustments to delivered orders - obligations, paid.
F218	To record the closing of related adjustments and transfers to delivered orders - obligations, unpaid.
F222	To record the closing of related adjustments and transfers to undelivered orders, obligations prepaid and advanced.
F226	To record the closing of related adjustments and transfers to undelivered orders, obligations and unpaid.
F228	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F229	To record the closing of miscellaneous receipts at the end of the year.
F230	To record the closing of gains and miscellaneous items into cumulative results of operations.
F231	To record the closing of losses and miscellaneous items into cumulative results of operations.
F232	To record the closing of the liquidating fund.
F233	To record closing of fiscal-year activity to unexpended appropriations.
F234	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F236	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F238	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F239	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

U.S. Government Standard General Ledger  
Account Transactions

A120 To record the allotment of authority.  
**Transaction Origin:** USSGL TC-1085

**Budgetary Entry**

Debit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

None

A122 To record the realization of previously anticipated and apportioned authority.  
**Comment:** USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A186, A304, A305, **A308**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, C351, D108, D110, D134.  
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4590 Apportionments Unavailable - Anticipated Resources  
Credit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

A125 To record a reduction in authority for advance funding made available in the previous year.  
**Transaction Origin:** 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 OMB.  
**Comment:** Reverse this transaction when authority is released.  
**Transaction Origin:** USSGL TC-1065

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4430 Unapportioned Authority - OMB Deferral

**Proprietary Entry**

None

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

- A276 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account 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.  
**Transaction Origin:** Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

- A278 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.  
**Transaction Origin:** 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 Not Subject to Apportionment  
 Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

**Proprietary Entry**

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

- A280 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 OMB), 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.  
**Transaction Origin:** Trust and special fund guidance on nonexpenditure appropriation transfers.

**Budgetary Entry**

Debit 4171 Non-Allocation 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**

A281 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 OMB), 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.

**Transaction Origin:** Trust and special fund guidance on nonexpenditure appropriation transfers.

**Budgetary Entry**

Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4172 Non-Allocation Transfers of Invested Balances - Payable

**Proprietary Entry**

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

A282 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 A280 for the establishment of the receivable.

**Transaction Origin:** Trust and special fund guidance on nonexpenditure appropriation transfers.

**Budgetary Entry**

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

**Proprietary Entry**

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

A283 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 A281 for the establishment of the payable.

**Transaction Origin:** Trust and special fund guidance on nonexpenditure appropriation transfers.

**Budgetary Entry**

Debit 4172 Non-Allocation Transfers of Invested Balances - Payable  
Credit 4170 Transfers - Current-Year Authority  
Credit 4173 Non-Allocation 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**

**A300 FUNDING - Reimbursables and Other Income**

A302 To record anticipated reimbursements.

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

**Transaction Origin:** USSGL TC-1030

**Budgetary Entry**

Debit 4210 Anticipated Reimbursements and Other Income  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

A304 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in OMB Circular No. A-11.

**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**

Debit 4221 Unfilled Customer Orders Without Advance  
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

None

A305 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 OMB Circular No. A-11.

**Transaction Origin:** Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**

Debit 4252 Reimbursement of 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

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

A306 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

**Comment:** See USSGL TC-C182

**Transaction Origin:** 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 Advances From Others

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

A308 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. Post the reversal of USSGL TC-A122 if the refund was not previously anticipated and apportioned.

**Transaction Origin:** 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 Advances From Others

Credit 1010 Fund Balance With Treasury

A310 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-B204.

**Transaction Origin:** 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**

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 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

- C351 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 OMB Circular No. A-11.  
**Transaction Origin:** Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**

Debit 4287 Other Federal Receivable  
    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

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

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

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 Not Subject to Apportionment  
Credit 4350 Canceled Authority

**Proprietary Entry**

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

**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.

**Transaction Origin:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7280 Unrealized Losses

Credit 1618 Market Adjustment - Investments

F140 To record the adjustment of a Treasury zero coupon bond 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.

**Transaction Origin:** 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 Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in Zero Coupon Bonds

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.

**Transaction Origin:** USSGL implementation guidance; expired and cancelled 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

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

**F200 YEAREND - Closing Entries**

F204 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

Debit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Funds 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 4167 Allocations of Realized Authority -Transferred From Invested Balances  
 Debit 4170 Transfers - Current-Year Authority  
 Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred  
 Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
 Debit 4176 Allocation Transfers of Prior-Year Balances  
 Debit 4190 Transfers - Prior-Year Balances  
 Debit 4195 Transfers of Obligated Balances  
**Debit 4201 Total Actual Resources - Collected**  
 Debit 4391 Adjustments to Indefinite No-Year Authority  
 Debit 4392 Rescission - New Budget Authority  
 Debit 4393 Rescission - Prior-Year  
 Debit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law  
     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 Treasury-Managed Trust Funds 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 Non-Allocation Transfers of Invested Balances - Transferred  
     Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
     Credit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4190 Transfers - Prior-Year Balances  
     Credit 4195 Transfers 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

Transaction continued...

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

F228 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 - Restated

Debit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated

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 6190 Contra Bad Debt Expense - Incurred for Others

Debit 6199 Adjustments 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 5730 Financing Sources Transferred Out Without Reimbursement

Transaction continued...

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

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 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 Contribution to Employee Benefit Program Not Requiring Current-Year Budget  
       Authority - Unobligated  
 Credit 6900 Nonproduction Costs

F229 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**

F230 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 - Not Restated  
 Debit 7401 Prior-Period Adjustments - Restated  
 Debit 7600 Changes in Actuarial Liability  
       **Credit 3310 Cumulative Results of Operations**

F231 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 - Not Restated  
       Credit 7401 Prior-Period Adjustments - Restated  
       Credit 7500 Distribution of Income - Dividend  
       Credit 7600 Changes in Actuarial Liability

F232 To record the closing of the liquidating fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5310 Interest Revenue - Other  
 Debit 5700 Expended Appropriations  
 Debit 5740 Appropriated Earmarked Receipts Transferred In  
       **Credit 2970 Resources Payable to Treasury**  
       Credit 5745 Appropriated Earmarked Receipts Transferred Out  
       Credit 6100 Operating Expense/Program Costs  
       Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the  
             Federal Financing Bank  
       Credit 6320 Interest Expense on Securities  
       Credit 6330 Other Interest Expenses

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

F233 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 - Restated

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

**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 - Restated

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

F234 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**

**Budgetary Entry**

None

**Proprietary Entry**

None

F236 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**

**Budgetary Entry**

None

**Proprietary Entry**

None

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A255 <b>R</b>	C136	C314	A105	A267	B128
A110	A260	C137	C316	A106	A274	B128 <b>AP</b>
A133 <b>AP</b>	A262	C138	C318	A112	A278	B129
A155	A263	C140	C320	A130	A283	B130
A156	A264	C142	C322	A131	A285	B136
A170	A272	C143	C324	A132	A287	B138
A171	A276	C146	C326	A133	A308	B206
A175	A282	C148	C328	A134	B102	B204
A181	A284	C152	C330	A136	B103	C206
A182	A286	C154	C332	A146	B104	C224
A184	A305	C158	C334	A169	B105	D122
A185	B123	C172	C336	A180	B106	D126
A186	B125	C176	C340	A183	B107	D302
A188	B127	C182	C342	A185 <b>AP</b>	B108	D304
A196	B402	C184	C348	A214	B109	F106
A219	C104	C186	D104	A225	B110	F108
A220	C106	C188	D108	A226	B112	F110
A224	C108	C190	D302 <b>R</b>	A230	B114	F120
A228	C109	C302	D303	A248	B116	F122
A231	C112	C304	F107	A251	B118	F128 <b>AP</b>
A232	C116	C306	F108 <b>R</b>	A252	B119	F229
A246	C120	C308		A253	B120	
A249	C122	C312		A254	B121	
A250	C124			A255	B122	
	C126			A261	B124	
	C130			A266	B124 <b>AP</b>	
	C132				B126	
	C134				B126 <b>AP</b>	

R = The USSGL transaction mentions "Reverse" in the description.

AP = The USSGL transaction mentions "Also Post" in the description.

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT	CREDIT
B140    D360 C192    D364 C194	B142    D362 C230 D358

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT	CREDIT
A258    C212    C312    D128 A310    C214    C345    D130 C202    C216    C350    D364 C204    C217    C351    D852 C208    C222 C210    C228 C230	A196    C138    D206 A260    C139    D362 C106    C140    D808 C109    C143    F144 C126R   C178 C130    C186 C136    C194 C137

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -  
USED

DEBIT			CREDIT	
A146AP	B306AP	D126AP	C132R	
A267AP	B314AP	D132AP	C134R	
B102AP	B322AP	D402AP	C136R	
B105AP	B332AP	D404AP	C138R	
B106AP	B334AP	D406AP	C139R	
B107AP	B344AP	D408AP	D102R	
B109AP	B404AP	D410AP	F128	
B118AP	C206AP	D616AP	F233	
B130AP	D106AP	F233		
B134	D114AP			
B302AP	D116AP			
B304AP				

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS - RESTATED

DEBIT		CREDIT	
D102AP	D110AP	D106R	F233
D104AP	D704	D114R	
D108AP	F233	D116R	

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENT -  
NOT RESTATED

DEBIT		CREDIT	
D102AP	D110AP	D106R	F233
D104AP	D702	D114R	
D108AP	F233	D116R	

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED  
AUTHORITY - NOT TO BE  
TRANSFERRED FROM INVESTED  
BALANCES - RESCINDED

DEBIT	CREDIT
A218 F248	A221 F247

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR  
AUTHORITY

DEBIT	CREDIT
A181    A250    F204 A246    A282 A249	A180    A252    F204 A248    A283 A251

ACCOUNT NUMBER AND TITLE: 4171 NON-ALLOCATION TRANSFERS  
OF INVESTED BALANCES -  
RECEIVABLE

DEBIT	CREDIT
A280    F262 <b>R</b>	A282    F262

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4172 NON-ALLOCATION TRANSFERS  
OF INVESTED BALANCES -  
PAYABLE

DEBIT	CREDIT
A283	A281

ACCOUNT NUMBER AND TITLE: 4173 NON-ALLOCATION TRANSFERS  
OF INVESTED BALANCES -  
TRANSFERRED

DEBIT	CREDIT
A282 F204	A283 F204

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS  
OF CURRENT-YEAR AUTHORITY  
FOR NON-INVESTED ACCOUNTS

DEBIT	CREDIT
A181 A232 A220 F204 A231	A180 F204 A214 A230

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF  
PRIOR-YEAR BALANCES

DEBIT	CREDIT
A220 A232 F204 A228 A236 A231	A214 A234 F204 A226 A230

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE  
TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A238	F256	A237	F256R

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -  
COLLECTED

DEBIT		CREDIT	
F204		B316	
		F204	
		F214	

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS  
AND OTHER INCOME

DEBIT		CREDIT	
A302		A304	C351
A308		A305	F112
F116		C182	

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -  
OFFSETTING COLLECTIONS

DEBIT		CREDIT	
C110		F204	



U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME  
EARNED - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A285	F266	A284	F266R

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -  
TRANSFERRED

DEBIT		CREDIT	
A285	F267	A284	F267R

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER  
INCOME EARNED - RECEIVABLE

DEBIT			CREDIT		
A310	C222	F266R	C186	F144	F266

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER  
INCOME EARNED - COLLECTED

DEBIT		CREDIT
A305	C186	F204
A306		

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

ACCOUNT NUMBER AND TITLE: **4283 INTEREST RECEIVABLE FROM  
TREASURY**

DEBIT	CREDIT
C214	C140

ACCOUNT NUMBER AND TITLE: **4285 RECEIVABLE FROM THE  
LIQUIDATING FUND**

DEBIT	CREDIT
C210	

ACCOUNT NUMBER AND TITLE: **4286 RECEIVABLE FROM THE FINANCING  
FUND**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **4287 OTHER FEDERAL RECEIVABLES**

DEBIT	CREDIT
C214    C350    C351    F267R	C140    C348    F267

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED  
AUTHORITY

DEBIT				CREDIT			
A112	A251	D122	F120	A228	C130	D102	D132
A226	D106	D126	F128 <b>AP</b>	A236	C132	D104	F128
A234	D114	F144		A249	C136	D120	F212
A237	D118						

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS

DEBIT			CREDIT
A154 <b>AP</b>	B210	F212	B202
A168 <b>AP</b>	D302 <b>R</b>		B204 <b>R</b>
B202 <b>R</b>	F113		D302
B204	F210		
B206			
B208			

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS -  
OBLIGATIONS, UNPAID

DEBIT			CREDIT
A146	B304	D132	A150
B104	B306	D134	A154 <b>AP</b>
B105	B344	D402	A168 <b>AP</b>
B107	B346	D404	B204
B130	C206	D406	B208
B204 <b>R</b>	C224	D408	B210
B206	D114	F226	F226
B302	D116		

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
F218	D106

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF  
PRIOR-YEAR DELIVERED ORDERS -  
OBLIGATIONS, PAID

DEBIT	CREDIT
F216	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT
F228	A305    C218    C348 A306    C222    C350 A310    C342    C351 C109    C345

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS  
SOLD

DEBIT	CREDIT
D202	F228

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

ACCOUNT NUMBER AND TITLE: **5200 REVENUE FROM SERVICES PROVIDED**

DEBIT	CREDIT		
F144	A186	A310	C190
F228	A188	C109	C217
	A305	C188	C218
	A306		C351

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES PROVIDED**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE - OTHER**

DEBIT	CREDIT				
D510R	F232	A186	C154	C216	D510
F228		A188	C188	C217	D512
		C109	C214	C226	
		C142		C228	

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

ACCOUNT NUMBER AND TITLE: **6720 BAD DEBT EXPENSE**

DEBIT	CREDIT
D204 D214	F228

ACCOUNT NUMBER AND TITLE: **6730 IMPUTED COSTS**

DEBIT	CREDIT
D602	F228

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING  
BUDGETARY RESOURCES**

DEBIT	CREDIT
C136    D319 C137    D354 C138    D606 C139    F228	C212    D319R D128    D354R D318    F228

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

DEBIT	CREDIT
B324    F130 B328 D614	B316    D410R B328R    F228 B344