

**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<br>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.

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

Transaction  
Code

- A. Funding**
  - 100 • Budgetary Resources Other Than Collections
  - 200 • Authority Transfers
  - 300 • Reimbursables and Other Income
  
- B. Disbursements and Payables**
  - 100 • Payments/Purchases
  - 200 • Commitments/Undelivered Orders/Expended Authority - Unpaid
  - 300 • Payables/Accrued Liabilities
  - 400 • Advances and Prepayments
  
- C. Collections and Receivables**
  - 100 • Receipts
  - 200 • Receivables/Accrued Revenue
  - 300 • Asset Sales and Disposition (Gains and Losses)
  
- D. Adjustments/Accruals/Non-Budgetary Transfers  
Other Than Disbursements and Collections**
  - 100 • Upward and Downward
  - 200 • Writeoffs
  - 300 • Reclassification/Revaluation
  - 400 • Accruals
  - 500 • Depreciation, Amortization, and Depletion
  - 600 • Accumulated and Allocated Costs Not in Categories Above
  - 700 • Prior-Period Adjustments
  - 800 • Transfers Without Budgetary Impact
  
- E. Memorandum Entries**
  - 100/200 • All Memorandum Entries  
(Excluding Closing Memorandum Entries)
  
- F. Yearend**
  - 100 • Preclosing Entries
  - 200 • Closing Entries

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| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| A102                  | To record an anticipated appropriation.   |
| A104                  | To record the enactment of appropriations for other than special and trust funds.   |
| A105                  | To record an adjustment to the annualized level of an appropriation based on a continuing resolution.   |
| A106                  | To record the reappropriation of unexpired funds in the losing fund.  |
| A108                  | To bring authority rescinded in the previous year forward as current-year authority in a special or trust TAFS designated by Treasury as available for investment.  |
| 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 OMB and available for allotment.   |
| A118                  | To record anticipated resources apportioned but not available for use until they are realized.  |
| A120                  | To record the allotment of authority.   |
| A122                  | To record the realization of previously anticipated and apportioned authority.  |
| 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 OMB.  |
| A127                  | To record budget authority (i.e., 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.   |
| A130                  | To record reductions of authority and to withdraw funds. Also, use this transaction to record unexpended appropriations rescinded by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions). |
| A131                  | To record appropriated receipts <i>rescinded and canceled</i> in special and trust funds by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions).  |
| A132                  | To record unexpended appropriations rescinded by legislative action.  |

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| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| A133                  | To record budget authority rescinded in a special or trust expenditure TAFS funded by a special or trust <i>unavailable receipt account</i> .                     |
| A134                  | To record appropriated receipts <i>rescinded and canceled</i> by legislative action in special and trust TAFS.  |
| A135                  | To record budget authority rescinded by legislative action in special and trust TAFS that are designated by Treasury as available for investment.                 |
| 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 TAFS, 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 (usually an appropriation to a revolving fund).                       |
| A146                  | To record subsidy disbursed by the program fund not previously accrued.   |
| A148                  | To record the reduction of 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.  |
| A159                  | To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.                                |
| A160                  | To record reductions of indefinite borrowing authority.   |

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| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION  |
|-----------------------|--|
| 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 Account Fund Symbol (TAFS).         |
| 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 Account Fund Symbol (TAFS). |
| A174                  | To record unanticipated actual reductions to contract authority.   |
| A175                  | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established. |
| A176                  | To record the 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/reductions 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.   |
| A182                  | To record in the financing account an appropriation received for a modification adjustment transfer.   |
| A183                  | To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.   |

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|-----------------------|--|
| A184                  | To record in the expenditure account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.   |
| A185                  | To record the amount returned to the special or trust unavailable receipt TAFS that was rescinded from 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.  |
| 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. |
| 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.   |
| A196                  | To record the collection of revenue for non-revolving trust and special funds that were previously accrued.  |
| A204                  | To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) for transfers-in based on an apportionment request.  |
| A214                  | To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.   |
| A217                  | To record realized authority to be transferred-in to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.   |
| A218                  | To record budget authority rescinded in an allocation TAFS and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.  |
| A219                  | To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.   |
| A220                  | To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.   |
| A221                  | To adjust the payable due for amounts previously appropriated to the allocation TAFS from the parent TAFS that maintains invested balances as a result of an enacted rescission.   |



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| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| A223                  | To record the realized authority to be transferred out to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request. |
| A224                  | To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.   |
| A225                  | To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.                                |
| A226                  | To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.  |
| A228                  | To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.   |
| A230                  | To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.  |
| A231                  | To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer.   |
| A232                  | To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.   |
| A234                  | 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.  |
| A236                  | 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.  |
| A237                  | To record the transfer out of expired unobligated expenditure transfers receivable.   |
| A238                  | To record the transfer in of expired unobligated expenditure transfers receivable.  |
| A242                  | To record in the receiving agency the anticipated transferred-in current-year authority or from prior-year balances.  |
| A244                  | To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.  |
| A246                  | To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.   |
| A248                  | To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.   |

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|-----------------------|---|
| A249                  | To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds.  |
| A250                  | To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.                        |
| A251                  | To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.  |
| A252                  | 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.                       |
| A253                  | 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. |
| A254                  | 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.   |
| A255                  | 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.   |
| A256                  | 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.   |
| A257                  | 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.   |
| A258                  | To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.   |
| A259                  | To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.   |
| A260                  | To record the actual collection of the appropriation trust fund expenditure transfer.   |
| A261                  | To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.  |
| A262                  | 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.   |
| A263                  | 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.     |

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| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| A264                  | To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.  |
| A266                  | To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.   |
| A267                  | To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.  |
| A268                  | To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account 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. |
| A269                  | To record budget authority rescinded in an Agency Trust Fund Expenditure TAFS and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.   |
| A270                  | To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account 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.    |
| A271                  | To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" TAFS to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a rescission action.   |
| A272                  | 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 for amounts previously appropriated and recorded as receivables.   |
| A274                  | 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 for amounts previously appropriated and recorded as payables.   |
| 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.  |
| 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.   |
| 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.  |
| 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.   |

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| TRANSACTION<br>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.   |

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| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| 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 disbursement of subsidy from the program fund 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 the sale of Federal securities at par value.  |
| B124                  | To record the purchase of Federal securities acquired at par value.   |
| B125                  | To record the sale of Federal securities acquired at a premium.   |
| B126                  | To record the purchase of Federal securities acquired at a premium.   |

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|-----------------------|--|
| B127                  | To record 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 payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.  |
| B138                  | To record in a trust fund payments made to a Federal fund relating to exchange transactions.   |
| B140                  | To record the purchases 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.  |
| B202                  | To record a commitment.  |
| B204                  | To record current-year undelivered orders without an advance.  |
| B206                  | To record current-year undelivered orders with an advance.   |
| B208                  | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order.   |
| B210                  | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.   |
| B302                  | To record the delivery of goods or services and accrue a liability.  |
| B304                  | To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation. |
| B306                  | To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation. |
| B308                  | To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.   |
| B310                  | To record the delivery of goods or services for construction.  |
| B314                  | To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.   |

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| B316                  | To record in the canceled appropriation the removal of a canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation. |
| B318                  | To record the collecting agency's estimated accrued tax refunds payable and related interest.   |
| B322                  | To record the accrual of interest expenses incurred, not yet paid.  |
| B324                  | To record the liability for cost to be funded in the future.  |
| B326                  | To record the unfunded FECA liability and unfunded unemployment liability.  |
| B328                  | To record a contingent liability.   |
| B330                  | To record an increase in actuarial liabilities for benefit plans.   |
| B332                  | To record the payable to borrowers from sales of foreclosed property with recourse.   |
| B334                  | To record the inventory purchased for a resale under historical cost (title was passed).  |
| B338                  | To record the fair market value of real and intangible forfeited property.  |
| B340                  | To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.   |
| B344                  | To record the funded portion of cleanup costs that was previously estimated.  |
| B346                  | To record capital lease liability.  |
| B402                  | To record revenue received in advance.  |
| B404                  | 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.                              |
| C102                  | To record service in kind provided by non-Federal sources.  |
| 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.   |

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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| C116                  | To record in the financing fund unearned fees collected for undisbursed loans.  |
| 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.                             |
| 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 collection of previously paid Federal Employee Health Benefits reimbursed by the employee in the current year.  |
| C140                  | To record the collection of receivables from Federal sources.   |
| C142                  | To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.                                       |
| 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.                               |



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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION  |
|-----------------------|--|
| 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.  |
| C162                  | To record an adjustment to loans receivable based on acquired collateral property.   |
| C164                  | To record non-cash assets donated by the public.   |
| C166                  | To record a monetary instrument, including undeposited seized cash.  |
| C168                  | To record seized cash deposited in a deposit fund.   |
| 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.   |
| C202                  | To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity. |

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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| C204                  | To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.   |
| C206                  | To record in the financing fund the disbursement of direct loans.   |
| C208                  | To record binding loan contracts and subsidy receivables accrued in the financing account.  |
| C210                  | To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.   |
| C212                  | To record refund receivables for assets or expenses that do not create budgetary resources until collected.   |
| C214                  | To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.  |
| C215                  | To record interest receivable on Treasury securities.   |
| C216                  | To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.  |
| C217                  | To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.  |
| C218                  | To record establishment of current-period earnings on income received in advance.   |
| C220                  | To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.   |
| C222                  | To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.  |
| C224                  | To record loans other than credit reform.   |
| C226                  | To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity. |
| C228                  | To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.  |
| C230                  | To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.   |
| C302                  | To record the sale of Federal securities purchased at a premium. The sale results in a gain.  |
| C304                  | To record the sale of Federal securities purchased at a premium. The sale results in a loss.  |
| C306                  | To record the sale of Federal securities purchased at a discount. The sale results in a gain.   |
| C308                  | To record the sale of Federal securities purchased at a discount. The sale results in a loss.   |

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

| TRANSACTION<br>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<br>NUMBER | TRANSACTION DESCRIPTION  |
|-----------------------|--|
| D102                  | To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.   |
| D104                  | To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.   |
| D106                  | To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.   |
| D108                  | To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.   |
| D110                  | To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.   |
| D112                  | To record a downward reestimate for loan subsidies in the financing account.   |
| D114                  | To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.                                  |
| D116                  | To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.                              |
| D118                  | To record an upward adjustment to prior-year unpaid unexpended obligations.  |
| D120                  | To record a downward adjustment to unpaid prior-year unexpended obligations.   |
| D122                  | To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.  |
| D126                  | To record an upward adjustment to prior-year paid expended authority.  |
| D128                  | To record a downward adjustment to prior-year paid expended authority with no refund collected.  |
| D130                  | To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.  |
| D132                  | 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 expired.     |
| 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.  |

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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| D138                  | To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.   |
| D202                  | To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).   |
| D204                  | To record the estimated allowance for bad debts related to non-credit-reform receivables.   |
| D205                  | To record the writeoff of penalties, fines, and administrative fees receivable.   |
| D206                  | To record the writeoff of accounts receivable.  |
| D207                  | To record the writeoff of taxes receivable.   |
| D208                  | To record the writeoff of loans receivable for loans made before fiscal 1992.   |
| D210                  | To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.  |
| D212                  | To record the writeoff of interest receivable.  |
| D213                  | To record the writeoff of assets other than investments.  |
| D214                  | To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.  |
| D216                  | To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.  |
| D218                  | To record an adjustment to loans receivable based on acquired collateral property.  |
| D220                  | To record an adjustment for actual loss of inventory.   |
| D222                  | To record an adjustment for actual loss of forfeited property.  |
| D224                  | To record an adjustment for actual loss of commodities.   |
| D226                  | To record assets purchased to store environmental waste from past operations at net book value of zero.   |
| D302                  | To record an increase in the imprest fund.  |
| D303                  | To record clearing of the prior year imprest fund from an annual year Treasury Account Fund Symbol (TAFS) at the beginning of the next fiscal year.   |
| D304                  | 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. |

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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| D306                  | To record the reclassification of expended balances held back from contractors from accounts payable.   |
| D307                  | To record the transfer of construction-in-progress to capitalized assets or expenses.   |
| D308                  | To record the realization that contractor-developed software-in-development is in production.   |
| D309                  | To record the reclassification of expenses to "in-process type" asset accounts.   |
| D310                  | To record the raw materials used to produce goods.  |
| D312                  | To record completed inventory items.  |
| D314                  | To record the reclassification of inventory held for sale that meets management's criteria for future sale.   |
| D316                  | To record the reclassification of damaged, irreparable inventory held for sale.   |
| D317                  | To record damaged inventory items that need repair.   |
| D318                  | To record the turn-in of a broken part from operating materials and supplies held for repair.   |
| D319                  | To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.   |
| D320                  | To record a repaired broken part that has been returned to stock as a serviceable item.   |
| D321                  | To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.  |
| D322                  | To record damaged inventory, using the direct method, items that need repairs.  |
| D324                  | To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.   |
| D326                  | To record the 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.   |
| D328                  | To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.  |
| D330                  | 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. |
| D332                  | To record the reclassification of operating materials and supplies that meet management's criteria for future use.  |
| D334                  | To reclassify excess or reserved assets to assets held for use.   |

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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION  |
|-----------------------|--|
| D336                  | 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. |
| D338                  | To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.  |
| D340                  | To reclassify stockpile materials authorized to be sold.   |
| D342                  | To record the forfeiture of a seized monetary instrument.  |
| D344                  | To record the conversion to cash for a forfeited monetary instrument.  |
| D346                  | To record forfeited personal property placed into official use.  |
| D348                  | To record forfeited personal property placed into official use at the end of the year and not depreciated.   |
| D350                  | To record forfeited personal property authorized to be distributed/donated to another entity.  |
| D352                  | To record an adjustment to the net realizable value of commodities.  |
| D354                  | To record inventory that has been lost and deemed immaterial.  |
| D355                  | To record inventory that has been lost and deemed material.  |
| D356                  | To record inventory that has been found and deemed material.   |
| D358                  | To record a loss from the revaluation of foreign currency at the end of an accounting period.  |
| D360                  | To record a gain from the revaluation of foreign currency at the end of an accounting period.  |
| D362                  | 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.              |
| D364                  | 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.              |
| D402                  | 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. |
| D404                  | 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.                      |
| D406                  | 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.        |
| D408                  | To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.                                 |

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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| D410                  | To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.  |
| D502                  | To record an adjustment for under-applied overhead deemed immaterial.   |
| D504                  | To record an adjustment for over-applied overhead deemed immaterial.  |
| D506                  | To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.   |
| D508                  | To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.  |
| D510                  | To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.  |
| D512                  | To record amortization of subsidy for direct loans.   |
| D514                  | To record depreciation, amortization, and depletion expense on assets other than investments.   |
| D516                  | To record accrued and compounded interest on the liability of loan guarantees.  |
| D602                  | To record the imputed costs and related imputed financing sources.  |
| D604                  | To record the application of overhead expenses to work-in-process.  |
| D606                  | To record inventory used for operations.  |
| D612                  | To record cost of goods sold.   |
| D614                  | To record the estimated repair costs for an item using the allowance method.  |
| D616                  | To record actual repair costs using the direct method.  |
| D618                  | To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.   |
| D620                  | To record stockpile materials issued for use under the consumption method.  |
| D622                  | To record a lien of real and intangible forfeited property in the allowance account.  |
| D702                  | To record appropriations used for a prior period that was a result of a change in accounting principle.   |
| D704                  | To record appropriations used for a prior period that was a result of a correction of an error.   |
| D802                  | 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. |



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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION  |
|-----------------------|--|
| D804                  | To record distributed personal property.   |
| D806                  | To record a commodity transferred to another Federal agency.   |
| D808                  | To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.                             |
| D809                  | To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.                  |
| D810                  | To record the transfer-out of investments to other Federal entities without reimbursement.   |
| D811                  | To record the transfer-out of accounts payable to other Federal entities without reimbursement.  |
| D850                  | To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.  |
| D852                  | To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.   |
| D853                  | To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.                                 |
| D854                  | To record the transfer-in of investments from others without reimbursement.  |
| D855                  | To record the transfer-in of accounts payable from others without reimbursement.   |
| E102                  | To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.                                     |
| E104                  | To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule. |
| E106                  | To record the binding contracts entered into by private lenders.   |
| E108                  | To record the disbursement of a loan.  |
| E110                  | To record the repayment of principal from borrowers.   |
| E202                  | To record activity for current-year purchases of assets.   |
| 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).             |
| F107                  | To record an increase 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<br>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.   |

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| TRANSACTION<br>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.  |

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| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION  |
|-----------------------|--|
| F240                  | To record the closing of all unused guaranteed loan authority no longer available for use.   |
| F242                  | 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>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations. |
| F244                  | 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>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations. |
| F245                  | To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.   |
| F246                  | To reclassify rescissions or rescissions reported as reductions recorded in special and trust Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment.   |
| F247                  | To reclassify a rescission or a rescission reported as a reduction in an allocation special or trust Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.   |
| F248                  | To reclassify a rescission or a rescission reported as a reduction recorded in an invested parent special or trust Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment.  |
| F249                  | To reclassify a rescission or a rescission recorded as a reduction recorded in an agency special or trust expenditure Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.  |
| F250                  | To reclassify a rescission or a rescission reported as a reduction reported in an invested "Specific Treasury-Managed Trust Fund."   |
| F255                  | To record the closing of memorandum accounts for purchases.  |
| F256                  | To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.   |
| F260                  | To record the closing of USSGL account 4081 back to the original budgetary resource receivable.  |
| F261                  | To record the closing of USSGL account 4082 back to the original budgetary resource receivable.  |
| F262                  | To record the closing of USSGL account 4083 back to the original budgetary resource receivable.  |
| F263                  | To record the closing of USSGL account 4230 back to the original budgetary resource receivable.  |
| F264                  | To record the closing of USSGL account 4231 back to the original budgetary resource receivable.  |
| F265                  | To record the closing of USSGL account 4232 back to the original budgetary resource receivable.  |

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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION   |
|-----------------------|---|
| F266                  | To record the closing of USSGL account 4233 back to the original budgetary resource receivable. |
| F267                  | To record the closing of USSGL account 4234 back to the original budgetary resource receivable. |

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

| TRANSACTION<br>NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|-------------------------|
|-----------------------|-------------------------|

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

**A100 FUNDING - Budgetary Resources Other Than Collections**

- A102 To record an anticipated appropriation.  
**Comment:** For receipt of appropriation, see USSGL TC-A104.  
**Transaction Origin:** USSGL TC-1040

**Budgetary Entry**

Debit 4120 Appropriations Anticipated - Indefinite  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

- A104 To record the enactment of appropriations for other than special and trust funds.  
**Comment:** If appropriations were anticipated, credit USSGL account 4120. Appropriation anticipated, see TC-A102. Use USSGL account 4620 for appropriations not subject to apportionment. Do not make a proprietary entry for continuing resolution activity.  
**Transaction Origin:** USSGL TC-1005

**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 Not Subject to Apportionment

**Proprietary Entry**

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

- A105 To record an adjustment to the annualized level of an appropriation based on a continuing resolution.  
**Comment:** Use this transaction when the proposed annualized level of appropriation is less than the enacted level.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Credit 4119 Other Appropriations Realized

**Proprietary Entry**

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

**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.  
**Transaction Origin:** 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 Not Subject to Apportionment  
     Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

**Proprietary Entry**

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

- A108 To bring authority rescinded in the previous year forward as current-year authority in a special or trust TAFS designated by Treasury as available for investment.

**Comment:** Use this transaction only with special and trust TAFS designated by Treasury as available for investment.

**Transaction Origin:** Special and Trust Fund Rescission Scenarios, Scenarios IIA-IIE

**Budgetary Entry**

Debit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Not Subject to 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.

**Transaction Origin:** USSGL implementation guidance; transactions for SF 133 reappropriation of funds

**Budgetary Entry**

Debit 4150 Reappropriations  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Not Subject to 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.

**Transaction Origin:** USSGL implementation guidance; transactions for SF 133 reappropriation of funds.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

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

**Transaction Origin:** 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 Not Subject to Apportionment

**Proprietary Entry**

None

A116 To record budgetary authority apportioned by OMB and available for allotment.

**Transaction Origin:** USSGL TC-1075

**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.

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4590 Apportionments Unavailable - Anticipated Resources

**Proprietary Entry**

None

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**

A127 To record budget authority (i.e., 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.

**Transaction Origin:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to 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.

**Transaction Origin:** USSGL TC-1025

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

**Proprietary Entry**

None

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.

**Transaction Origin:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**

None

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

- A130 To record reductions of authority and to withdraw funds. Also, use this transaction to record unexpended appropriations rescinded by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions).  
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Note: Refer to USSGL TCs-A131 through A135, A218, A221, A269, and/or A271 to record other types of rescission transactions.  
**Transaction Origin:** USSGL implementation guidance; transactions for SF 133/rescissions

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

**Proprietary Entry**

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

- A131 To record appropriated receipts *rescinded and canceled* in special and trust funds by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions).  
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Note: Refer to USSGL TCs-A130, A132 through A135, A218, A221, A269, and/or A271 to record other types of rescission transactions.  
**Transaction Origin:** USSGL implementation guidance; Special and Trust Fund Rescission Scenarios, Scenario I; transactions for SF 133/rescissions

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

**Proprietary Entry**

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

- A132 To record unexpended appropriations rescinded by legislative action.  
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Note: USSGL TC-A130 applies to rescissions OMB requires reported as reductions. Refer to USSGL TCs-A130, A131, A133, A134, A135, A218, A221, A269, and/or A271 for other specific rescission transactions.  
**Transaction Origin:** USSGL implementation guidance; transactions for SF 133/rescissions

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4392 Rescission - New Budget Authority  
     Credit 4393 Rescission - Prior-Year

Transaction continued...

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

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
 Credit 1010 Fund Balance With Treasury  
 Credit 2990 Other Liabilities

A133 To record budget authority rescinded in a special or trust expenditure TAFS funded by a special or trust *unavailable receipt account*.

**Comment:** If OMB requires reporting the rescission as a reduction, credit USSGL account 4396; otherwise, credit 4392 or 4393 as appropriate. Refer to USSGL TC-A131 to record a *rescission and a cancellation* reported as a reduction. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

**Transaction Origin:** Special and Trust Rescission Scenarios, Scenario III

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Credit 4392 Rescission - New Budget Authority  
 Credit 4393 Rescission - Prior-Year  
 Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

**Proprietary Entry**

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

A134 To record appropriated receipts *rescinded and canceled* by legislative action in special and trust TAFS.

**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Return fund balance to a miscellaneous receipt account designated by OMB. Note: USSGL TC-A131 applies to a *rescission and cancellation* transaction OMB requires reported as a reduction.

**Transaction Origin:** USSGL implementation guidance; Special and Trust Fund Rescission Scenarios, Scenario I; transactions for SF 133/rescissions

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Credit 4392 Rescission - New Budget Authority  
 Credit 4393 Rescission - Prior-Year

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
 Credit 1010 Fund Balance With Treasury  
 Credit 2990 Other Liabilities

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

A135 To record budget authority rescinded by legislative action in special and trust TAFS that are designated by Treasury as available for investment.

**Comment:** There is no affect on USSGL account 1010 when authority is rescinded in special and trust TAFS designated by Treasury as available for investment. If OMB requires reporting the rescission as a reduction (common for an across-the-board rescission), credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate. Note: Refer to USSGL TC-A131 or TC-A134 if authority is both *rescinded and canceled* since USSGL account 1010 is then impacted.

**Transaction Origin:** Special and Trust Rescission Scenarios, Scenarios IIA-III

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available

Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available

Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

**Proprietary Entry**

None

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.

**Transaction Origin:** USSGL TC-1160

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4392 Rescission - New Budget Authority

Credit 4393 Rescission - Prior-Year

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

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.

**Transaction Origin:** USSGL TC-1075

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4420 Unapportioned Authority - Pending Rescission

**Proprietary Entry**

None

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

A138 To record estimated recoveries of prior-year obligations.

**Transaction Origin:** USSGL TC-1007

**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

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

**Transaction Origin:** Trust or special fund guidance on refunds of prior-year obligations.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to 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.

**Transaction Origin:** 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 (usually an appropriation to a revolving fund).  
**Comment:** Refer to SFFAS #5 for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability.  
**Transaction Origin:** 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 Non-Expenditure Financing Sources - Transfers Out  
 Credit 2920 Contingent Liabilities

- 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, post USSGL TC-B134.  
**Transaction Origin:** 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 the reduction of borrowing authority.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property; credit reform case study

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Credit 4143 Reductions of Borrowing Authority

**Proprietary Entry**

None



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

A150 To record subsidy payable accrued in the program account.

**Transaction Origin:** 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.

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4141 Current-Year Borrowing Authority Realized  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to 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-B204.

**Transaction Origin:** 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

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.

**Transaction Origin:** USSGL implementation guidance; borrowing authority case studies

**Budgetary Entry**

Debit 4119 Other Appropriations Realized  
Credit 4140 Substitution of Borrowing Authority

Transaction continued...

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

**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.

**Transaction Origin:** 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.

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4044 Anticipated Reductions to Borrowing Authority  
Credit 4143 Reductions of Borrowing Authority

**Proprietary Entry**

None

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

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

**Transaction Origin:** 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

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

- A160 To record reductions of indefinite borrowing authority.  
**Comment:** This activity includes reductions of unobligated balances for indefinite borrowing authority.  
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4143 Reductions of Borrowing Authority

**Proprietary Entry**

None

- A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.  
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4042 Estimated Indefinite Borrowing Authority  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

- A164 To record anticipated reductions to borrowing authority.  
**Comment:** The borrowing authority was previously recorded as unapportioned.  
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4044 Anticipated Reductions to Borrowing Authority

**Proprietary Entry**

None

- A166 To record definite and indefinite contract authority based on legislation.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to 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-B204.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
 Credit 4032 Estimated 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.  
**Transaction Origin:** 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.  
**Transaction Origin:** 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 Account Fund Symbol (TAFS).  
**Transaction Origin:** Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit 4138 Appropriations 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.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4034 Anticipated Adjustments to Contract Authority  
Credit 4133 Reductions of 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 Account Fund Symbol (TAFS).  
**Transaction Origin:** Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority -Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund 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 unanticipated actual reductions to contract authority.  
**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4133 Reductions of Contract Authority

**Proprietary Entry**

None

- A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.  
**Comment:** Refer to USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.  
**Transaction Origin:** Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit 4138 Appropriations To Liquidate Contract Authority  
     Credit 4135 Contract Authority Liquidated

and

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

**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.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4032 Estimated Contract Authority  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Not Subject to 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.  
**Transaction Origin:** Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4137 Transfers of Contract Authority  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

- A178 To record anticipated adjustments/reductions to contract authority.  
**Comment:** To increase the anticipated adjustments/reductions to contract authority during the year, reverse this transaction.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to 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.  
**Transaction Origin:** Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Not Subject to 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.  
**Transaction Origin:** 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

**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.  
**Transaction Origin:** Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
 Debit 4175 Allocation Transfers of Current-Year Authority  
     Credit 4137 Transfers of Contract Authority

**Proprietary Entry**

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

A182 To record in the financing account an appropriation received for a modification adjustment transfer.

**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

and

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



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

- A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.  
**Transaction Origin:** USSGL implementation guidance; unavailable special fund receipt account transfers

**Budgetary Entry**

None

**Proprietary Entry**

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

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

**Transaction Origin:** 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 the amount returned to the special or trust unavailable receipt TAFS that was rescinded from an associated special or trust expenditure TAFS.

**Comment:** Record this transaction in the special or trust unavailable receipt TAFS. Also post USSGL TC-A133 in the related special or trust expenditure TAFS.**Transaction Origin:** Special and Trust Rescission Scenarios, Scenario III**Budgetary Entry**

None

**Proprietary Entry**

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

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

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

**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.

**Transaction Origin:** USSGL TC-4030

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4120 Appropriations Anticipated - Indefinite  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

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.

**Transaction Origin:** 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**

- 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.  
**Transaction Origin:** 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 Not Subject to 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.  
**Transaction Origin:** 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 Not Subject to Apportionment

**Proprietary Entry**

None

- A194 To record authority made available from offsetting collection balances previously precluded from obligation.  
**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.  
**Transaction Origin:** USSGL implementation guidance; authority temporarily precluded from obligation

**Budgetary Entry**

Debit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

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

A196 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.  
**Comment:** See USSGL TC-C217 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 Not Subject to 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

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

**A200 FUNDING - Authority Transfers**

A204 To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) 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

A214 To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.

**Comment:** Trust funds do not record USSGL accounts in the 3100 series; account 4175 is to be recorded by non-invested TAFS; see USSGL TCs-A223 and A225 for invested TAFS. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.

**Transaction Origin:** USSGL implementation guidance; allocation transfers

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury

A217 To record realized authority to be transferred-in to a receiving allocation Treasury Account 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 Not Subject to 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**

A218 To record budget authority rescinded in an allocation TAFS and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.  
**Comment:** Post this transaction in the allocation TAFS. Simultaneously post USSGL TC-A221 in the parent TAFS. If OMB requires reporting the rescission as a reduction, credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate

**Transaction Origin:** Special and Trust Rescission Scenarios, Scenario IID

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated By Treasury As Available

Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available

Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

and

Debit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded

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 Transfer of Currently Invested Balances

A219 To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), 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 Not Subject to 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

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

- A220 To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.  
**Comment:** Trust funds do not record USSGL accounts in the 3100 series. USSGL account 4175 is to be recorded by non-invested Treasury Account Fund Symbol (TAFS). See USSGL TC-A219 for invested TAFS. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.  
**Transaction Origin:** USSGL implementation guidance; allocation transfers

**Budgetary Entry**

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
 Debit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 3102 Unexpended Appropriations - Transfers-In  
     Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A221 To adjust the payable due for amounts previously appropriated to the allocation TAFS from the parent TAFS that maintains invested balances as a result of an enacted rescission.  
**Comment:** Post this transaction in the parent TAFS. Simultaneously post USSGL TC-A218 in the allocation TAFS.  
**Transaction Origin:** Special and Trust Rescission Scenarios, Scenario IID

**Budgetary Entry**

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
     Credit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested  
                     Balances - Rescinded

**Proprietary Entry**

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

- A223 To record the realized authority to be transferred out to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

**Budgetary Entry**

Debit 4620 Unobligated Funds Not Subject to 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

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

A224 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.  
**Transaction Origin:** USSGL implementation guidance; allocation transfers

**Budgetary Entry**

None

**Proprietary Entry**

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

A225 To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), 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 Not Subject to 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

A226 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.

**Comment:** Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.

**Transaction Origin:** USSGL implementation guidance; allocation transfers

**Budgetary Entry**

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

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury



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

- A228 To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.  
**Comment:** Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.  
**Transaction Origin:** USSGL implementation guidance; allocation transfers

**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  
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A230 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.

**Comment:** Refer to USSGL TC-A231 to record the parent agency receiving funds from the receiving agency. Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received. Record USSGL account 1330 if the receivable was previously established.

**Transaction Origin:** USSGL implementation guidance; allocation transfers

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
 Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
 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**

- A231 To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer.  
**Comment:** See USSGL TC-A230 to record the receiving agency returning the authority and funds to the parent agency. Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received. Record USSGL account 2150 if the payable was previously established.

**Transaction Origin:** USSGL implementation guidance; allocation transfers

**Budgetary Entry**

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
 Debit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 2150 Payable for Transfers of Currently Invested Balances  
     Credit 3103 Unexpended Appropriations - Transfers-Out  
     Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

- A232 To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.  
**Comment:** Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.

**Transaction Origin:** USSGL implementation guidance; allocation transfers

**Budgetary Entry**

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
 Debit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 3102 Unexpended Appropriations - Transfers-In  
     Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A234 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-A224 for the cash transfer method.

**Transaction Origin:** USSGL implementation guidance; allocation transfers

**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

A236 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.

**Transaction Origin:** USSGL implementation guidance; allocation transfers

**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

A237 To record the transfer out of expired unobligated expenditure transfers receivable.

**Transaction Origin:** 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

A238 To record the transfer in of expired unobligated expenditure transfers receivable.

**Transaction Origin:** 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 Not Subject to Apportionment

Transaction continued...

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

**Proprietary Entry**

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

A242 To record in the receiving agency the anticipated transferred-in current-year authority or from prior-year balances.  
**Transaction Origin:** USSGL TC-1008

**Budgetary Entry**

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

**Proprietary Entry**

None

A244 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

A246 To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.  
**Comment:** Trust and special funds credit USSGL account 5755 to transfer appropriated receipts.  
**Transaction Origin:** 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  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

- A248 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.  
**Comment:** Trust and special funds debit USSGL account 5765 to transfer appropriated receipts.

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

- A249 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds.

**Comment:** Transfer of USSGL accounts 4450 and 4620.

**Transaction Origin:** 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 Not Subject to Apportionment  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

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

- A250 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure 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- A263, A255R, A285, and A287.

**Transaction Origin:** 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 Not Subject to Apportionment

**Proprietary Entry**

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

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

- A251 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.  
**Transaction Origin:** 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 Not Subject to 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

- A252 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-A253, A255, A284 and A286.  
**Transaction Origin:** 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 Not Subject to 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

- A253 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-A252, A255, A284 and A286.  
**Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders; 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

Transaction continued...

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

**Budgetary Entry**

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

**Proprietary Entry**

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

A254 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 general fund to special funds. Transfer of USSGL account 4801.

**Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders; 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 Transfers of Obligated Balances

**Proprietary Entry**

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

A255 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-A252, A253, A284 and A286.

Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A250, A263, A285, and A287.

**Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders

**Budgetary Entry**

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid  
Credit 4195 Transfers of Obligated Balances

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 1010 Fund Balance With Treasury

A256 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-A257 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.

**Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

Transaction continued...

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1410 Advances to Others  
Credit 1450 Prepayments

A257 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-A256 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.

**Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

**Budget Entry**

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

**Proprietary Entry**

Debit 1410 Advances to Others  
Debit 1450 Prepayments  
Credit 3102 Unexpended Appropriations - Transfers-In

A258 To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.

**Comment:** See USSGL TC-A114 for the anticipation and USSGL TC-A260 for collection of the receivable. Use USSGL account 4450 if transfer was not previously anticipated.

**Transaction Origin:** 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 Not Subject to Apportionment

**Proprietary Entry**

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



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

A259 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out  
Credit 2155 Expenditure Transfers Payable

A260 To record the actual collection of the appropriation trust fund expenditure transfer.

**Transaction Origin:** 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

A261 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-A259 for the establishment of USSGL 2155.

**Transaction Origin:** USSGL implementation guidance; trust funds

**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

A262 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:** See notes at the beginning of this Section. Transfer of USSGL account 4801.

**Transaction Origin:** 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

Transaction continued...

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

**Budgetary Entry**

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

**Proprietary Entry**

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

- A263 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-A250, A255R, A285, and A287.  
**Transaction Origin:** 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 Transfers 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

- A264 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 are defined in the budget as expenditure transfers, see USSGL TC-C190.  
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipt  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

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

- A266 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 (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.  
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

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

- A267 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.  
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to 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

- A268 To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account 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.  
**Transaction Origin:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Not Subject to 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**

A269 To record budget authority rescinded in an Agency Trust Fund Expenditure TAFS and to adjust the receivable previously recorded for amounts appropriated from a “Specific Treasury-Managed Trust Fund” TAFS.  
**Comment:** The Bureau of the Public Debt simultaneously posts USSGL TC-A271 in the Treasury-Managed Trust Fund TAFS. If OMB requires reporting the rescission as a reduction, credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate.

**Transaction Origin:** Special and Trust Rescission Scenarios, Scenario IIE

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available

Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available

Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

and

Debit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded

Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Receivable

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1330 Receivable for Transfer of Currently Invested Balances

A270 To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account 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.

**Transaction Origin:** 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 Not Subject to Apportionment

Credit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Current Invested Balances

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

- A271 To adjust the payable due for amounts previously appropriated from the “Specific Treasury-Managed Trust Fund” TAFS to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a rescission action.  
**Comment:** The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A269 in the Agency Trust Fund Expenditure TAFS.  
**Transaction Origin:** Special and Trust Rescission Scenarios, Scenario IIE

**Budgetary Entry**

Debit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable  
 Credit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable -  
 Rescinded

**Proprietary Entry**

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

- A272 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 for amounts previously appropriated and recorded as receivables.

**Comment:** Refer to USSGL TC-A268 for establishing the receivable.

**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 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable

**Proprietary Entry**

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

- A274 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 for amounts previously appropriated and recorded as payables.

**Comment:** Refer to USSGL TC-A270 for establishing the payable.

**Transaction Origin:** Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable  
 Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

**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**

- 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**

A284 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-A252, A253, A255 and A286.

**Transaction Origin:** 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 Out 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

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.

**Comment:** Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively.

**Transaction Origin:** 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 Out 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**

- A286 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-A252, A253, A255 and A284.  
**Transaction Origin:** 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 - Transferred-Out
- A287 To recording 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-A250, A255R, A263, and A285.  
**Transaction Origin:** 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 -Transfer-In  
       Credit 1010 Fund Balance with Treasury
- 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.  
**Comment:** See USSGL TC-A289 for the receiving agency.  
**Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4802
- Budgetary Entry**  
 Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced  
       Credit 4195 Transfers of Obligated Balances
- Proprietary Entry**  
 Debit 5730 Financing Sources Transferred Out without Reimbursement  
       Credit 1410 Advances to Others  
       Credit 1450 Prepayments

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

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.

**Comment:** See USSGL TC-A288 for the transferring agency.

**Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4802

**Budgetary Entry**

Debit 4195 Transfers of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 5720 Financing Sources Transferred In without Reimbursement

A290 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

**Transaction Origin:** 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

A291 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

**Transaction Origin:** 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**

**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**

**B100 DISBURSEMENTS AND PAYABLES - Payments/Purchases**

B102 To record payment of payroll.

**Comment:** For amounts paid by a direct appropriation, post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL 6000 account series and then offset those amounts using USSGL account 6610 (see USSGL TC-D309), 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 transactions B404, D404, and D406.

**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Not Subject to 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.

**Transaction Origin:** USSGL implementation guidance; FASAB #5, Accounting for Liabilities

**Budgetary Entry**

Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
Credit 1010 Fund Balance With Treasury

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

**Comment:** Also post USSGL TC-C220, which establishes the loan receivable after default.

**Transaction Origin:** 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

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

- B105 To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.  
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

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

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
 Credit 2179 Contra Liability for Subsidy Payable to the Financing Account

and

Debit 2170 Subsidy Payable to the Financing Account  
 Credit 1010 Fund Balance With Treasury

- B106 To record subsidy disbursement from the program account to the financing account not previously obligated.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134.  
**Transaction Origin:** 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

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

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to 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

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

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, post USSGL TC-B134. See USSGL TC-B322 for accrued interest.

**Transaction Origin:** 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

B110 To record a confirmed disbursement schedule.

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

**Transaction Origin:** USSGL TC-3030

**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 Holdback  
Debit 2160 Entitlement Benefits Due and Payable  
Debit 2190 Other Accrued Liabilities  
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  
Credit 1010 Fund Balance With Treasury

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

B112 To record accrued interest paid.  
**Comment:** See USSGL TC-B322 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.

**Transaction Origin:** 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

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

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

**Transaction Origin:** 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



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

- 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, post USSGL TC-B134.  
**Transaction Origin:** USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Credit 4267 Other Actual "government-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.  
**Transaction Origin:** USSGL implementation guidance; changes related to capital transfers and repayment of debt

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

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury  
 Credit 4151 Actual Capital Transfers to 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

- 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.

**Transaction Origin:** USSGL TC-3010

**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

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

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.

**Transaction Origin:** USSGL TC-3010

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to 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:** 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

B123 To record 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.

**Transaction Origin:** USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

**Budgetary Entry**

None

Transaction continued...

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

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

B126 To record the purchase of Federal securities acquired at a premium.

**Comment:** Special and trust funds use USSGL account 4114. Post USSGL TC-A122 if authority was previously anticipated and apportioned. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

**Transaction Origin:** 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 Not Subject to 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 the sale of Federal securities at a discount.

**Budgetary Entry**

None

Transaction continued...

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

**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

- B128 To record the purchase of Federal securities acquired at a discount.  
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.  
**Transaction Origin:** 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 Not Subject to 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, post USSGL TC-B134.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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. This transaction is not recorded by special or non-revolving trust funds, with the exception of special funds that receive appropriation or allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A146, A267, B102, B105, B106, B107, B108, B118, B130, B302, B304, B306, B314, B322, B332, B334, B344, B404, **C132, C134, C136, C138, C139**, C206, **D102**, D106, D114, D116, D126, D132, D402, D404, D406, D408, D410, D616.

**Transaction Origin:** 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 payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.

**Comment:** See OMB Circular A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.

**Transaction Origin:** 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

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-A266 for nonexchange expenditure transfers-out.

**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments -Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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.  
**Transaction Origin:** USSGL implementation guidance “Accounting for Purchased Foreign Currency”  
**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, C230, D362, and D364.

**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.  
**Transaction Origin:** USSGL implementation guidance “Accounting for Purchased Foreign Currency”  
**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, C230, D362, and D364.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2310 Advance from Other  
Credit 1200 Foreign Currency

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

**B200 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid**

B202 To record a commitment.

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

**Transaction Origin:** USSGL TC-2005

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4700 Commitments

**Proprietary Entry**

None

B204 To record current-year undelivered orders without an advance.

**Comment:** To decrease obligation in the current year, reverse this transaction.

**Transaction Origin:** USSGL TC-2010

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

B206 To record current-year undelivered orders with an advance.

**Comment:** See USSGL TC-B404 for the expense.

**Transaction Origin:** USSGL TC-2010

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 1010 Fund Balance With Treasury

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

B208 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order.

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4700 Commitments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

B210 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None



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

**B300 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities**

B302 To record the delivery of goods or services and accrue a liability.

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” accounts, see USSGL TC-D309. 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-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL TC-2020

**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

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

- B304 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.  
**Comment:** If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” accounts, see USSGL TC-D309. 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-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.  
**Transaction Origin:** USSGL TC-2020

**Budgetary Entry**

- Debit 4801 Undelivered Orders - Obligations, Unpaid
- Credit 4610 Allotments - Realized Resources
- Credit 4620 Unobligated Funds Not Subject to 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**

- B306 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.  
**Comment:** If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” accounts, see USSGL TC-D309. 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-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.  
**Transaction Origin:** USSGL TC-2020

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 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 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**

B308 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 Accrued Liabilities  
 Debit 2990 Other Liabilities  
     Credit 2120 Disbursements in Transit

B310 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

B314 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

**Comment:** This transaction must be recorded simultaneously with USSGL TC-B316. Also post USSGL TC-B134.

**Transaction Origin:** USSGL implementation guidance; canceled payables

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expense/Program Costs  
     Credit 2110 Accounts Payable

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

- B316 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 record USSGL TC-B314 in an unexpired appropriation that is available for the same purpose as the closed account. See OMB Circular A-11 for additional guidance.  
**Transaction Origin:** 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 Expense

- B318 To record the collecting agency's estimated accrued tax refunds payable and related interest.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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 Accrued Liabilities

- B322 To record the accrual of interest expenses incurred, not yet paid.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.  
**Transaction Origin:** USSGL TC-2030

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to 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**

- B324 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-B302 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 Accrued Liabilities  
 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 Liability  
 Credit 2995 Estimated Cleanup Cost Liability

- B326 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 Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority – Unobligated  
 Credit 2225 Unfunded FECA Liability  
 Credit 2290 Other Unfunded Employment Related Liability

- B328 To record a contingent liability.  
**Comment:** Reverse this entry when realization indicates no contingent liability.  
**Transaction Origin:** USSGL TC-3125 and USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

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

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

B330 To record an increase in actuarial liabilities for benefit plans.

**Comment:** Reverse this entry for a decrease.

**Transaction Origin:** 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

B332 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, post USSGL TC-B134.

**Transaction Origin:** 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

B334 To record the inventory purchased for a resale under historical cost (title was passed).

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to 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**

B338 To record the fair market value of real and intangible forfeited property.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 2320 Deferred Credit

B340 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 2320 Deferred Credits

B344 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. Post USSGL TC-B134 for appropriations used.  
**Transaction Origin:** 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**

B346 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-E202 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**

**B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

B402 To record revenue received in advance.  
**Transaction Origin:** USSGL TC-4140

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2320 Deferred Credits

B404 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.

**Comment:** See USSGL TC-A306 to see the reimbursable authority and USSGL TC-B206 for the original prepayment. If funded by a direct appropriation, post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** 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

Transaction continued...

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

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 to Others  
    Credit 1450 Prepayments

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

**C100 COLLECTIONS AND RECEIVABLES - Receipts**

C102 To record service in kind provided by non-Federal sources.  
**Transaction Origin:** USSGL TC-3145

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 5610 Donated Revenue - Nonfinancial Resources

C104 To record the collection of subsidy for loan modification costs in the financing account.  
**Transaction Origin:** 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:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

Debit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources

and

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

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

C108 To record the receipts reported into deposit funds and clearing accounts.

**Comment:** See USSGL TC-C152

**Transaction Origin:** USSGL TC-3045

**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

C109 To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Post USSGL TC-A122 for previously anticipated and apportioned authority. See USSGL TCs-A306, A308, A310, and C186 for reimbursable agreement transactions.

**Transaction Origin:** 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 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 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.  
**Transaction Origin:** 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.  
**Transaction Origin:** USSGL TC-3115

**Budgetary Entry**

Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced  
 Credit 4610 Allotments - Realized Resources  
 Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1410 Advances to Others  
 Credit 1450 Prepayments

- C116 To record in the financing fund unearned fees collected for undisbursed loans.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** 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 Deferred Credits

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

- C118 To record in the financing fund fees earned when loans are disbursed.  
**Comment:** Fees are earned by loan guarantees when the third party disburses.  
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

None

**Proprietary Entry**

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

- C120 To record the maturity of Federal securities acquired at par value.  
**Transaction Origin:** 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-D510 for the amortization transaction.  
**Transaction Origin:** 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-D510 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** 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 Not Subject to 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

- C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.  
**Comment:** USSGL TC-C208 must have previously been recorded. Reverse proprietary entry in USSGL TC-C208.  
**Transaction Origin:** 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  
     Credit 1399 Allowance for Subsidy  
     Credit 2180 Loan Guarantee Liability



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

- 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:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** 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 to Others

- 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:** Post USSGL TC-A122 if authority was previously anticipated and apportioned. Also reverse USSGL TC-B134 for direct appropriations.  
**Transaction Origin:** USSGL TC-4050

**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 Not Subject to 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

Transaction continued...

**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 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

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. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL TC-4050

**Budgetary Entry**

Debit 4902 Delivered Orders – Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Not Subject to 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

Transaction continued...

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

- 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

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-C212 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

**Transaction Origin:** 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 Not Subject to Apportionment
  - Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
  - Credit 1310 Accounts Receivable

and

- Debit 6790 Other Expenses Not Requiring Budgetary Resources
  - Credit 6100 Operating Expenses/Program Costs

C137 To record the restitution of the imprest fund loss.

**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-C212 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**

Debit 4902 Delivered Orders – Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
     Credit 6100 Operating Expenses/Program Costs

C139 To record the collection of previously paid Federal Employee Health Benefits reimbursed by the employee in the current year.  
**Comment:** Reverse USSGL TC-B134.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 2210 Accrued Funded Payroll and Leave  
     Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
     Credit 6100 Operating Expenses/Program Costs

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**

C142 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

**Comment:** If revenue was previously accrued, do not make the entries to USSGL accounts 5990 or 2980 (see USSGL TC-C143). See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

and

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:** For other than IRS. If revenue was not previously accrued, see USSGL TC-C142. 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 Tax Receivable  
     Credit 1340 Interest Receivable  
     Credit 1360 Penalties, Fines, and Administrative Fees Receivable

and

Debit 5990 Collections for Others  
     Credit 5991 Accrued Collections for Others

For tax revenue:

Debit 5801 Tax Revenue Accrual Adjustment  
     Credit 5800 Tax Revenue

**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.  
**Transaction Origin:** USSGL TC-4120

**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.  
**Transaction Origin:** USSGL TC3050

**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-A300s. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

**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.  
**Transaction Origin:** USSGL TC4135

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Credit 2990 Other Liabilities

**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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** USSGL TC-4145

**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:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.

**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-C202 and/or TC-C226 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.  
**Transaction Origin:** USSGL TC-4195

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

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

C162 To record an adjustment to loans receivable based on acquired collateral property.

**Comment:** This transaction does not include bad debt.

**Transaction Origin:** Credit reform case study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1551 Foreclosed Property  
Credit 1350 Loans Receivable

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

**Transaction Origin:** USSGL TC-5100

**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.

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

**Comment:** When seized cash is deposited, see USSGL TC-C168.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1531 Seized Monetary Instruments  
Credit 2990 Other Liabilities



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

C168 To record seized cash deposited in a deposit fund.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities

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

and

Debit 1532 Seized Cash Deposited

Credit 1531 Seized Monetary Instruments

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

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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 Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5900 Other Revenue

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

C174 To record undeposited cash that was forfeited.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities  
    Credit 1531 Seized Monetary Instruments

Debit 1110 Undeposited Collections  
    Credit 5900 Other Revenue

C176 To record cash deposited after forfeiture.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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 Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 1110 Undeposited Collections

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
    Credit 1310 Accounts Receivable

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

- 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.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** 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 Advances From Others

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.  
**Transaction Origin:** 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 Advances From Others

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

- C186 To record the collection of receivables in the performing agency for reimbursable services.  
**Transaction Origin:** 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-A182 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.  
**Transaction Origin:** 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

- 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-A264 for nonexchange expenditure transfers-in.  
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipt  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Credit 5600 Donated Revenue

- C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.  
**Transaction Origin:** USSGL implementation guidance; accounting for X7000 accounts  
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**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**

**C200 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue**

C202 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.  
**Comment:** Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C226.

**Transaction Origin:** 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

and

Debit 5991 Accrued Collections for Others  
     Credit 2980 Custodial Liability

C204 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

**Comment:** Applicable to guaranteed loans

**Transaction Origin:** 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**

- C206 To record in the financing fund the disbursement of direct loans.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134.  
**Transaction Origin:** 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
- C208 To record binding loan contracts and subsidy receivables accrued in the financing account.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** 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
- C210 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** 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**

- C212 To record refund receivables for assets or expenses that do not create budgetary resources until collected.  
**Comment:** USSGL TC-C136 records the collection. Note: Agencies that post a dr6500 and a cr6900 instead of cr6790 also must provide an unfunded attribute for the Statement of Financing.

**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**

- C214 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:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.

**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

- C215 To record interest receivable on Treasury securities.  
**Comment:** See USSGL TC-A196 for special funds and non-revolving trust funds.

**Budget Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable  
Credit 5311 Interest Revenue - Investments

- C216 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

Transaction continued...

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

Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
 Credit 5400 Benefit Program Revenue  
 Credit 5500 Insurance and Guarantee Premium Revenue  
 Credit 5900 Other Revenue

C217 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.

**Transaction Origin:** 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

C218 To record establishment of current-period earnings on income received in advance.

**Comment:** See USSGL TC-B402 for collection entry.

**Transaction Origin:** USSGL TC-4045

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Deferred Credits  
     Credit 5100 Revenue From Goods Sold  
     Credit 5200 Revenue From Services Provided  
     Credit 5500 Insurance and Guarantee Premium Revenue  
     Credit 5900 Other Revenue

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

C220 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

C222 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 that the Department of Defense accounts for repairable items involving trade-ins.

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

Accounts receivable represents the cash amount the vehicle procurer will receive from the customer:

**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

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 trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1523 Inventory Held for Repair

Credit 1529 Inventory - Allowance

Credit 5790 Other Financing Sources

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

C224 To record loans other than credit reform.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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

C226 To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.  
**Comment:** For custodial revenue other than interest, see USSGL TC-C202.  
**Transaction Origin:** USSGL implementation guidance; miscellaneous receipts

**Budgetary Entry**

None

**Proprietary Entry**

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

and

Debit 5991 Accrued Collections for Others  
Credit 2980 Custodial Liability

C228 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

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

C230 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

**Transaction Origin:** USSGL implementation guidance; accounting for X7000 accounts

**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1200 Foreign Currency

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

**C300 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)**

- C302 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-D510 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** 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 Not Subject to 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  
     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 Public the Bureau of the Public Debt Securities  
     Credit 7111 Gains on Disposition of Investments

- C304 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-D510 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.  
**Transaction Origin:** 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 Not Subject to Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

Transaction continued...

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

**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 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

- C306 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-D510 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** 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 Not Subject to 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 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**

- C308 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-D510 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.  
**Transaction Origin:** 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 Not Subject to 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**

- C312 To record the receipt of cash from 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”, which can be acquired 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.  
**Transaction Origin:** USSGL TC-5080

**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 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

- C314 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case study

**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**

- C316 To record the loss on property sold without recourse.  
**Comment:** Excess of costs over sales proceeds are billed to the borrower.  
 See USSGL TC-B334 for property sold with recourse. Credit USSGL account 1399 if there is a gain. Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case study
- 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
- and
- Debit 1350 Loans Receivable  
       Credit 1551 Foreclosed Property (receivable from borrower)
- C318 To record the loss on loan receivable from the borrower on a sale with recourse.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case study
- 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
- 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.  
**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
- 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
- Transaction continued...

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

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

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.  
**Comment:** The budgetary entry is the amount of loss on the sale, which would be reversed if a gain is realized.  
 Reverse USSGL TC-A122 if authority was previously anticipated and apportioned.

**Budgetary Entry**

Debit 4070 Anticipated Collections From Federal Sources  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the  
     Public Debt  
 Debit 5311 Interest Revenue - Investments  
 Debit 7211 Losses on Disposition of Investments  
     Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1690 Other Investments  
     Credit 7111 Gains on Disposition of Investments

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

- 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.  
**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 Not Subject to 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

- 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.  
**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 Not Subject to 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**

- C328 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.  
**Transaction Origin:** 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

- C330 To record the sale of stockpile materials.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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

- C332 To record stockpile materials sold at a gain.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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

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

C334 To record stockpile materials sold at a loss.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

C336 To record the collection of sale proceeds from forfeited personal property sold.

**Transaction Origin:** 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

and

Debit 2320 Deferred Credits  
Credit 1541 Forfeited Property Held for Sale

C340 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.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

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

- C342 To record the proceeds from commodities sold.  
**Comment:** For cost of goods sold, see USSGL TC-D612. Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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 Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5100 Revenue From Goods Sold

- C344 To record a loss on the sale of commodities.  
**Comment:** For cost of goods sold, see USSGL TC-D612.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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

- C345 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-D612.  
**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**

None

**Proprietary Entry**

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

Transaction continued...

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

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 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

C348 To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.

**Comment:** For cost of goods sold, see USSGL TC-D612.

**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**

Debit 4266 Other Actual Business Collection From Non-Federal Sources  
 Debit 4277 Other Actual Collection - Federal  
     Credit 4060 Anticipated Collections From Non-Federal Sources  
     Credit 4070 Anticipated Collection From Federal Sources  
     Credit 4287 Other Federal Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 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

Transaction continued...



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

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

C350 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-D612.

**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**

Debit 4287 Other Federal Receivable  
 Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

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 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

Transaction continued...

**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**

**D100 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Upward and Downward**

D102 To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.

**Comment:** If downward adjustment is material, credit USSGL account 7400 or 7401. If immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL TC2020, 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 Accrued Liabilities

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  
Credit 7400 Prior-Period Adjustments - Not Restated  
Credit 7401 Prior-Period Adjustments - Restated

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

D104 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.

**Comment:** If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL TC-2020, 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  
Credit 7400 Prior-Period Adjustments - Not Restated  
Credit 7401 Prior-Period Adjustments - Restated

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

D106 To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL budgetary accounting guide, USSGL implementation guidance; 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

Debit 7400 Prior-Period Adjustments - Not Restated

Debit 7401 Prior-Period Adjustments - Restated

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

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

D108 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.

**Comment:** The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL budgetary accounting guide, USSGL implementation guidance; 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

**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  
 Credit 7400 Prior-Period Adjustments - Not Restated  
 Credit 7401 Prior-Period Adjustments - Restated

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

D110 To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.

**Comment:** The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL budgetary accounting guide, USSGL implementation guidance; 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

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2130 Contract Holdbacks  
 Debit 2190 Other Accrued Liabilities  
     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  
     Credit 7400 Prior-Period Adjustments - Not Restated  
     Credit 7401 Prior-Period Adjustments - Restated

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

- D112 To record a downward reestimate for loan subsidies in the financing account.  
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5730 Financing Sources Transferred Out Without Reimbursement  
Credit 6199 Adjustment to Subsidy Expense

and

Debit 1399 Allowance for Subsidy  
Debit 2180 Loan Guarantee Liability  
Debit 6330 Other Interest Expenses  
Credit 2990 Other Liabilities

- D114 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL TC2020, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4881 Upward Adjustments of Prior-Year 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 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  
Transaction continued...



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

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  
 Debit 7400 Prior-Period Adjustments - Not Restated  
 Debit 7401 Prior-Period Adjustments - Restated  
     Credit 2110 Accounts Payable  
     Credit 2130 Contract Holdbacks  
     Credit 2190 Other Accrued Liabilities  
     Credit 2590 Other Debt  
     Credit 2990 Other Liabilities

D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL TC2020, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Debit 4801 Undelivered Orders - Obligations, Unpaid  
     Credit 4881 Upward Adjustments of Prior-Year 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 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  
 Transaction continued...

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

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 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  
 Debit 7400 Prior-Period Adjustments - Not Restated  
 Debit 7401 Prior-Period Adjustments - Restated  
     Credit 2110 Accounts Payable  
     Credit 2130 Contract Holdbacks  
     Credit 2190 Other Accrued Liabilities  
     Credit 2590 Other Debt  
     Credit 2990 Other Liabilities

D118 To record an upward adjustment to prior-year unpaid unexpended obligations.  
**Comment:** The goods, services, or invoice have not been received.  
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**

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 unexpended obligations.  
**Comment:** The goods, services, or invoice have not been received.  
**Transaction Origin:** 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 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 unexpended obligations.  
**Comment:** The invoice has been paid, but goods and services have not been received.  
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances to Others  
Debit 1450 Prepayments  
Credit 1010 Fund Balance With Treasury

D126 To record an upward adjustment to prior-year paid expended authority.  
**Comment:** A corrected invoice was received and paid for goods and services previously received and paid. Post USSGL TC-B134.  
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**

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 expended authority with no refund collected.  
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Credit 6790 Other Expense Not Requiring Budgetary Resources

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

- D130 To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.  
**Comment:** The prepaid invoice is for more than a corrected invoice. Goods and services have not been received.  
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Credit 1410 Advances to Others

- D132 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 expired.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-E202 to track purchases.  
**Transaction Origin:** USSGL TC-2020

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
 Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  
 Credit 4650 Allotments - Expired 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

Transaction continued...

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

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 Accrued Liabilities  
     Credit 2210 Accrued Funded Payroll and Leave  
     Credit 2211 Withholdings Payable  
     Credit 2213 Employer Contributions and Payroll Taxes Payable

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, OMB approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 if recoveries were previously anticipated and apportioned. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** 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

Transaction continued...

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

- 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 Accrued Liabilities
  - Credit 2211 Withholdings Payable
  - Credit 2213 Employer Contributions and Payroll Taxes Payable

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

**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

- Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
- Credit 4450 Unapportioned Authority

- 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.

**Transaction Origin:** USSGL implementation guidance; borrowing authority case studies

**Budgetary Entry**

- Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
- Credit 4450 Unapportioned Authority

- Debit 4450 Unapportioned Authority
- Credit 4144 Borrowing Authority Withdrawn

**Proprietary Entry**

None

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

**D200 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Writeoffs**

D202 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

**Comment:** It includes tax return allowances and price redetermination, but not bad debt. See USSGL TC-D216 for custodial revenue.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D204 To record the estimated allowance for bad debts related to non-credit-reform receivables.

**Transaction Origin:** USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

**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**

D205 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

D206 To record the writeoff of accounts receivable.

**Transaction Origin:** USSGL TC-4105

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable  
Credit 1310 Accounts Receivable

D207 To record the writeoff of taxes receivable.

**Transaction Origin:** USSGL implementation guidance; miscellaneous receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1329 Allowance for Loss on Taxes Receivable  
Credit 1325 Taxes Receivable

D208 To record the writeoff of loans receivable for loans made before fiscal 1992.

**Transaction Origin:** USSGL TC-4115

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1359 Allowance for Loss on Loans Receivable  
Credit 1350 Loans Receivable



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

D210 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

D212 To record the writeoff of interest receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1349 Allowance for Loss on Interest Receivable  
       Credit 1340 Interest Receivable

D213 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

Transaction continued...

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

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 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1832 Internal-Use Software in Development  
 Credit 1890 Other General Property, Plant, and Equipment

- D214 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.  
**Transaction Origin:** 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

and

Debit 2980 Custodial Liability  
     Credit 6190 Contra Bad Debt Expense - Incurred for Others

- D216 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.  
**Comment:** See USSGL TC-D202 for other than custodial revenue.

**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

Transaction continued...

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

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

Debit 2980 Custodial Liability  
 Credit 5991 Accrued Collections for Others

D218 To record an adjustment to loans receivable based on acquired collateral property.  
**Transaction Origin:** 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

D220 To record an adjustment for actual loss of inventory.  
**Transaction Origin:** USSGL TC-5035

**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

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

D222 To record an adjustment for actual loss of forfeited property.  
**Transaction Origin:** USSGL TC-5035

**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

D224 To record an adjustment for actual loss of commodities.  
**Transaction Origin:** USSGL TC-5035

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 1569 Commodities - Allowance  
Credit 1561 Commodities Held Under Price Support and Stabilization Support

D226 To record assets purchased to store environmental waste from past operations at net book value of zero.  
**Transaction Origin:** USSGL implementation guidance; environmental cleanup cost case study

**Budgetary Entry:**  
None

**Proprietary Entry:**  
Debit 2995 Estimated Cleanup Cost Liability  
Credit 1749 Accumulated Depreciation - Other Structures and Facilities

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

**D300 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Reclassification/Revaluation**

D302 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.

**Transaction Origin:** USSGL TC-3035

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Credit 4700 Commitments

**Proprietary Entry**

Debit 1120 Imprest Funds  
Credit 1010 Fund Balance With Treasury

D303 To record clearing of the prior year imprest fund from an annual year Treasury Account 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 Fund

D304 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.

**Transaction Origin:** USSGL TC-3045

**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

D306 To record the reclassification of expended balances held back from contractors from accounts payable.

**Transaction Origin:** USSGL TC-3155

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 2130 Contract Holdbacks

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

D307 To record the transfer of construction-in-progress to capitalized assets or expenses.  
**Transaction Origin:** USSGL TC-5020

**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

D308 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

D309 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**

D310 To record the raw materials used to produce goods.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Credit 1525 Inventory - Raw Materials

D312 To record completed inventory items.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1527 Inventory - Finished Goods  
Credit 1526 Inventory - Work-in-Process

D314 To record the reclassification of inventory held for sale that meets management's criteria for future sale.  
**Comment:** Reverse entry when assets become saleable.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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

D316 To record the reclassification of damaged, irreparable inventory held for sale.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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

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

D317 To record damaged inventory items that need repair.

**Comment:** Reverse this entry when repairs are completed.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D318 To record the turn-in of a broken part from operating materials and supplies held for repair.

**Comment:** Also post USSGL TC-D320.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1514 Operating Materials and Supplies Held for Repair

Credit 6790 Other Expenses Not Requiring Budgetary Resources

D319 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.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1519 Operating Materials and Supplies Allowance

D320 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-D318 and D319.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Credit 1514 Operating Materials and Supplies Held for Repair



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

D321 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7401 Prior-Period Adjustments - Restated  
Credit 1529 Inventory - Allowance

D322 To record damaged inventory, using the direct method, items that need repairs.

**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D324 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7401 Prior-Period Adjustments - Restated  
Credit 1523 Inventory Held for Repair

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

D326 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.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D328 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.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D330 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.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

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

D332 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.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D334 To reclassify the excess or reserved assets to assets held for use.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D336 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.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

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

D338 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D340 To reclassify stockpile materials authorized to be sold.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D342 To record the forfeiture of a seized monetary instrument.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities  
    Credit 1531 Seized Monetary Instrument

Debit 1541 Forfeited Property Held for Sale

    Credit 5900 Other Revenue

D344 To record the conversion to cash for a forfeited monetary instrument.

**Transaction Origin:** USSGL implementation guidance; FASAB #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**

D346 To record forfeited personal property placed into official use.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Deferred Credits  
Debit 1542 Forfeited Property Held for Donation or Use  
    Credit 5900 Other Revenue  
    Credit 1541 Forfeited Property Held for Sale

D348 To record forfeited personal property placed into official use at the end of the year and not depreciated.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1750 Equipment  
    Credit 1542 Forfeited Property Held for Donation or Use

D350 To record forfeited personal property authorized to be distributed/donated to another entity.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Deferred Credits  
    Credit 2990 Other Liabilities  
  
Debit 1542 Forfeited Property Held for Donation or Use  
    Credit 1541 Forfeited Property Held for Sale

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

D352 To record an adjustment to the net realizable value of commodities.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1569 Commodities Allowance

D354 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

D355 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

D356 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

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

- D358 To record a loss from the revaluation of foreign currency at the end of an accounting period.  
**Transaction Origin:** USSGL implementation guidance “Accounting for Purchased Foreign Currency”  
**Comment:** . Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1200 Foreign Currency

- D360 To record a gain from the revaluation of foreign currency at the end of an accounting period.  
**Transaction Origin:** USSGL implementation guidance “Accounting for Purchased Foreign Currency”  
**Comment:** Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Credit 7190 Other Gains

- D362 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.  
**Transaction Origin:** USSGL implementation guidance “Accounting for X7000 Accounts”  
**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Budgetary Entry**

None

**Proprietary Entry**

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

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

D364 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.

**Transaction Origin:** USSGL implementation guidance “Accounting for X7000 Accounts”

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1200 Foreign Currency

Credit 7190 Other Gains



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

**D400 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accruals**

- D402 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, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-D404 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.  
**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to 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 Accrued Liabilities  
     Credit 2210 Accrued Funded Payroll and Leave  
     Credit 2211 Withholdings Payable

- D404 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, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.  
**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to 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**

- D406 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, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.  
**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to 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

- D408 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, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.  
**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Debit 4801 Undelivered Orders – Obligations, Unpaid  
     Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
     Credit 2190 Other Accrued Liabilities

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

D410 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-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, post USSGL TC-B134.

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**

Debit 1529 Inventory - Allowance

Credit 2110 Accounts Payable

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

**D500 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Depreciation, Amortization, and Depletion**

D502 To record an adjustment for under-applied overhead deemed immaterial.  
**Transaction Origin:** USSGL implementation guidance; FASAB #4 and #7, Managerial Cost Accounting Concepts/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

D504 To record an adjustment for over-applied overhead deemed immaterial.  
**Transaction Origin:** USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

**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

D506 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.  
**Transaction Origin:** USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

**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

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

D508 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

**Transaction Origin:** USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

**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

D510 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

**Comment:** Reverse 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  
 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

D512 To record the amortization of subsidy for direct loans.

**Transaction Origin:** Credit reform direct loan case study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy  
     Credit 5310 Interest Revenue - Other

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

D514 To record depreciation, amortization, and depletion expense on assets other than investments.  
**Transaction Origin:** USSGL TC-5070

**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 Improvement

Credit 1839 Accumulated Amortization on Internal Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

D516 To record accrued and compounded interest on the liability of loan guarantees.  
**Transaction Origin:** USSGL implementation guidance; credit reform guarantee loan case study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6330 Other Interest Expenses

Credit 2180 Loan Guarantee Liability

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

**D600 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Cost Not in Categories Above**

D602 To record the imputed costs and related imputed financing sources.  
**Transaction Origin:** USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6730 Imputed Costs  
Credit 5780 Imputed Financing Sources

D604 To record the application of overhead expenses to work-in-process.  
**Transaction Origin:** USSGL TC-2040

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Credit 6600 Applied Overhead  
Credit 6710 Depreciation, Amortization, and Depletion

D606 To record the inventory used for operations.  
**Transaction Origin:** USSGL TC-5010

**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**

D612 To record cost of goods sold.

**Comment:** To record sales proceeds, see USSGL TCs-A310 and C186.

**Transaction Origin:** USSGL implementation guidance; FASAB #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

D614 To record the estimated repair costs for an item using the allowance method.

**Comment:** See USSGL TC-D322 for direct method.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses

Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.

**Comment:** See USSGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, post USSGL TC-B134.

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to 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**

D618 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1523 Inventory Held for Repair  
Credit 6100 Operating Expenses/Program Costs

D620 To record stockpile materials issued for use under the consumption method.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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

D622 To record a lien of real and intangible forfeited property in the allowance account.  
**Transaction Origin:** USSGL implementation guidance; FASAB #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**

**D700 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS - Prior-Period Adjustments**

D702 To record appropriations used for a prior period that was a result of a change in accounting principle.  
**Transaction origin:** USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated  
Credit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated

D704 To record appropriations used for a prior period that was a result of a correction of an error.  
**Transaction origin:** USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated  
Credit 5708 Expended Appropriations - Prior-Period Adjustments - Restated

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

**D800 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS -Transfers Without Budgetary Impact**

D802 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.

**Transaction Origin:** USSGL implementation guidance; FASAB #6 and #8, accounting for property, plant, and equipment/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  
 Debit 7211 Losses on Disposition of Investments  
     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

D804 To record distributed personal property.

**Transaction Origin:** USSGL implementation guidance; FASAB #3, accounting for inventory and related property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities  
     Credit 1542 Forfeited Property Held for Donation or Use

D806 To record a commodity transferred to another Federal agency.

**Transaction Origin:** USSGL implementation guidance; FASAB #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**

D808 To record the transfer-out of non-budgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-D809, D810 and D811.

**Transaction Origin:** 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

D809 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-D808, D810 and D811.

**Transaction Origin:** 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

Transaction continued...

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

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  
    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**

D810 To record the transfer-out of investments to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-D808, D809 and D811.

**Transaction Origin:** 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 Public Debt

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

Debit 1618 Market Adjustment - Investments

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

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

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

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

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

Credit 1618 Market Adjustment - Investments

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

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

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

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

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of 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**

D811 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-D808, D809, and D810.

**Transaction Origin:** 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 Advances From Others  
 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 Liability  
 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  
 Debit 2995 Estimated Cleanup Cost Liability  
     Credit 5730 Financing Sources Transferred Out Without Reimbursement

D850 To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.

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

**Transaction Origin:** USSGL implementation guidance; FASAB #3, accounting for inventory and related property

**Budgetary Entry**

None

Transaction continued...

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

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)  
 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 Use  
 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 (old book value)  
     Credit 1521 Inventory Purchased for Resale  
     Credit 7110 Gains on Disposition of Assets - Other

D852 To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.

**Comment:** Refer to USSGL TCs-D853, D854, and D855.

**Transaction Origin:** 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 Transfer 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**

D853 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

**Comment:** Refer to USSGL TCs-D852, D854 and D855.

**Transaction Origin:** 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

Transaction continued...

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

Credit 1559 Foreclosed Property - Allowance  
 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

D854 To record the transfer-in of investments from others without reimbursement.

**Comment:** Refer to USSGL TCs-D852, D853 and D855.

**Transaction Origin:** 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. 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  
 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 Adjustments - Investments

Transaction continued...

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

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt  
Securities  
Credit 1623 Amortization of Discount and Premium on Securities Investments 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 Adjustments - Investments in U.S. Treasury Zero Coupon Bonds  
Credit 1639 Contra Market Adjustments - Investments in U.S. Treasury Zero Coupon  
Bonds  
Credit 5720 Financing Sources Transferred In Without Reimbursement

D855 To record the transfer-in of accounts payable from others without reimbursement.

**Comment:** Refer to USSGL TCs-D852, D853 and D854.

**Transaction Origin:** 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 Advances From Others  
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 Liability  
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  
Credit 2995 Estimated Cleanup Cost Liability

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

**E100 MEMORANDUM ENTRIES**

E102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8010 Guaranteed Loan Level  
Credit 8015 Guaranteed Loan Level - Unapportioned

**Budgetary Entry**

None

**Proprietary Entry**

None

E104 To record 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

**Budgetary Entry**

None

**Proprietary Entry**

None

E106 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

**Budgetary Entry**

None

**Proprietary Entry**

None

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

- E108 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

**Budgetary Entry**

None

**Proprietary Entry**

None

- E110 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

**Budgetary Entry**

None

**Proprietary Entry**

None

- E202 To record activity for current-year purchases of assets.  
**Transaction Origin:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases  
**Comment:** USSGL transactions that reference this transaction (bolds reference a reversal): B302, B304, B306, B334, B346, B404, C132, C134, D102, D104, D106, D108, D110, D114, D116, D132, and D134.

**Memorandum Entry**

Debit 8802 Purchases of Capitalized Assets  
Credit 8801 Offset for Purchases of Capital Assets

**Budgetary Entry**

None

**Proprietary Entry**

None

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

**F100 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.  
**Transaction Origin:** 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 Not Subject to 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 Not Subject to 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 Not Subject to 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 Not Subject to 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 Not Subject to Apportionment  
    Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 2310 Advances From Others  
    Credit 1010 Fund Balance With Treasury

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

- 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 4590 Apportionments Unavailable - Anticipated Resources  
    Credit 4032 Estimated 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

- 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 be zero at yearend.  
**Transaction Origin:** 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 Not Subject to Apportionment  
Debit 4700 Commitments  
    Credit 4133 Reductions of Contract Authority  
    Credit 4143 Reductions of Borrowing Authority

**Proprietary Entry**

None



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

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

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 Adjustments to Borrowing Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

None

**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**

- 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).  
**Transaction Origin:** 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:** Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance; see USSGL TC-F130 to reestablish a canceled account payable in the canceled appropriation. See OMB Circular A-11 for additional guidance.  
**Transaction Origin:** USSGL implementation guidance; canceled payables

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Credit 4650 Expired Authority

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 6100 Operating Expenses/Program Costs

and

Debit 5700 Expended Appropriations  
Credit 3107 Unexpended Appropriations - Used

- F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.  
**Comment:** Post this transaction concurrently with USSGL TC-F128. OMB Circular 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 A-11 for additional guidance.  
**Transaction Origin:** 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-F242 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Transaction Origin:** 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 Receipts 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-F244 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Transaction Origin:** 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 Collections 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.

**Transaction Origin:** 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.

**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**

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  
 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

F206 To record the closing of fiscal-year contract authority.

**Budgetary Entry**

Debit 4133 Reductions of Contract Authority  
 Debit 4134 Contract Authority Withdrawn  
 Debit 4135 Contract Authority Liquidated  
**Debit 4139 Contract Authority Carried Forward**  
 Debit 4392 Rescission - New Budget Authority  
 Debit 4393 Rescission - Prior-Year  
     Credit 4131 Current-Year Contract Authority Realized  
**Credit 4139 Contract Authority Carried Forward**

**Proprietary Entry**

None

F208 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**

Debit 4140 Substitution of Borrowing Authority  
 Debit 4143 Reductions of Borrowing Authority  
 Debit 4144 Borrowing Authority Withdrawn  
 Debit 4145 Borrowing Authority Converted to Cash  
**Debit 4149 Borrowing Authority Carried Forward**  
 Debit 4392 Rescission - New Budget Authority  
 Debit 4393 Rescission - Prior-Year  
     Credit 4141 Current-Year Borrowing Authority Realized  
**Credit 4149 Borrowing Authority Carried Forward**

**Proprietary Entry**

None

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

F210 To record the closing of unobligated balances 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

**Credit 4450 Unapportioned Authority**

Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

F212 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 Not Subject to Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments

**Credit 4650 Allotments - Expired Authority**

**Proprietary Entry**

None

F214 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



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

F215 To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Transaction Origin:** 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

and

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F216 To record the closing of related adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F214 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

**Credit 4902 Delivered Orders - Obligations, Paid**

and

**Debit 4902 Delivered Orders - Obligations, Paid**

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

**Proprietary Entry**

None

F218 To record the closing of related 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**

and

Transaction continued...

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

**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

F222 To record the closing of related 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 Adjustment of Prior-Year Undelivered Orders - Obligations,  
Prepaid/Advanced**Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced**

and

**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

F226 To record the closing of related adjustments and transfers to undelivered orders,  
obligations and 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**

and

**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**

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 Transactions**

F238 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 OMB Form and Content financial statements.

**Memorandum Entry**

Debit 8053 Guaranteed Loan New Disbursements by Lenders

**Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**

**Budgetary Entry**

None

**Proprietary Entry**

None

F239 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 OMB form and content financial statements.

**Memorandum Entry**

**Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**

Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

None

F240 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**

**Budgetary Entry**

None

**Proprietary Entry**

None

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

F242 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.

**Transaction Origin:** 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 Receipts or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F244 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.

**Transaction Origin:** 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 Collections Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F245 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 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation.

**Transaction Origin:** 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



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

F246 To reclassify rescissions or rescissions reported as reductions, recorded in special and trust Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment.

**Comment:** Only use this transaction with special and trust TAFS designated by Treasury as available for investment. See USSGL TCs-F247 or F249 for other specific reclassification transactions in invested special and trust TAFS.

**Transaction Origin:** Special and Trust TAFS Rescission Scenarios II A, B, and C.

**Budgetary Entry**

Debit 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available

Debit 4383 Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury As Available

Debit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

Credit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available

**Proprietary Entry**

None

F247 To reclassify a rescission or a rescission reported as a reduction in an allocation special or trust Treasury Account 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-F248.

**Transaction Origin:** Special and Trust TAFS Rescission Scenarios, Scenario IID

**Budgetary Entry**

Debit 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available

Debit 4383 Rescission - Prior-Year – Special and Trust TAFS Designated by Treasury As Available

Debit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

Credit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances – Rescinded

**Proprietary Entry**

None

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

- F248 To reclassify a rescission or a rescission reported as a reduction recorded in an invested parent special or trust Treasury Account 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. Simultaneously posts USSGL TC-F247 to the allocation TAFS.  
**Transaction Origin:** Special and Trust TAFS Rescission Scenarios, Scenario IID
- Budgetary Entry**  
 Debit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded  
       Credit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated By Treasury As Available
- Proprietary Entry**  
 None
- F249 To reclassify a rescission or a rescission recorded as a reduction recorded in an agency special or trust expenditure Treasury Account Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.  
**Comment:** Use this transaction only with "Specific Treasury-Managed Trust Funds." The Bureau of the Public Debt simultaneously posts USSGL TC-F250.  
**Transaction Origin:** Special and Trust TAFS Rescission Scenarios, Scenario IIE
- Budgetary Entry**  
 Debit 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available  
 Debit 4383 Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury As Available  
 Debit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available  
       Credit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Funds - Receivable - Rescinded
- Proprietary Entry**  
 None
- F250 To reclassify a rescission or a rescission reported as a reduction reported in an invested "Specific Treasury-Managed Trust Funds."  
**Comment:** Only use this transaction with specific invested special and trust Treasury Account Fund Symbol (TAFS). The agency TAFS simultaneously posts USSGL TC-F249.  
**Transaction Origin:** Special and Trust TAFS Rescission Scenarios, Scenario IIE
- Budgetary Entry**  
 Debit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded  
       Credit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available
- Proprietary Entry**  
 None

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

F255 To record the closing of memorandum accounts for purchases.  
**Transaction Origin:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Budgetary Entry**

Debit 8801 Offset for Purchases of Capital Assets  
 Credit 8802 Purchases of Capitalized Assets

**Proprietary Entry**

None

F256 To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.  
**Comment:** Reverse this transaction for the receiving entity.  
**Transaction Origin:** 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

F260 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Transaction Origin:** 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 a Specific Treasury-Managed Trust Fund TAFS - Receivable

**Proprietary Entry**

None

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

- F261 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Transaction Origin:** 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
- F262 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Transaction Origin:** USSGL implementation guidance; transfer of receivable of invested balances
- Budgetary Entry**  
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred  
Credit 4171 Transfers - Current-Year Authority - Receivable
- Proprietary Entry**  
None
- F263 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Transaction Origin:** 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
- F264 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Transaction Origin:** 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

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

F265 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4225

**Budgetary Entry**

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4225 Appropriations Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

None

F266 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Transaction Origin:** 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

F267 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.

**Comment:** Reverse this transaction for receiving agency.

**Transaction Origin:** 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

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**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: **1110 UNDEPOSITED COLLECTIONS**

| DEBIT                | CREDIT                        |
|----------------------|-------------------------------|
| C144<br>C174<br>D344 | C144R<br>C146<br>C148<br>C176 |

ACCOUNT NUMBER AND TITLE: **1120 IMPREST FUNDS**

| DEBIT | CREDIT          |
|-------|-----------------|
| D302  | D302R      D303 |

ACCOUNT NUMBER AND TITLE: **1130 FUNDS HELD BY THE PUBLIC**

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: **1190 OTHER CASH**

| DEBIT        | CREDIT       |
|--------------|--------------|
| C108<br>C150 | B140<br>D304 |



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<br>C192    D364<br>C194 | B142    D362<br>C230<br>D358 |

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

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

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

ACCOUNT NUMBER AND TITLE: **1319 ALLOWANCE FOR LOSS ON  
ACCOUNTS RECEIVABLE**

| DEBIT          | CREDIT                                 |
|----------------|--|
| D206      D808 | D202      D852<br>D204<br>D214<br>D216 |

ACCOUNT NUMBER AND TITLE: **1320 EMPLOYMENT BENEFIT  
CONTRIBUTIONS RECEIVABLE**

| DEBIT                          | CREDIT               |
|--------------------------------|----------------------|
| C214      D852<br>C216<br>C217 | A196<br>C109<br>D808 |

ACCOUNT NUMBER AND TITLE: **1325 TAXES RECEIVABLE**

| DEBIT        | CREDIT                 |
|--------------|------------------------|
| C202<br>D852 | C143      D808<br>D207 |

ACCOUNT NUMBER AND TITLE: **1329 ALLOWANCE FOR LOSS ON TAXES  
RECEIVABLE**

| DEBIT          | CREDIT                   |
|----------------|--------------------------|
| D207      D808 | D202      D216      D852 |

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

ACCOUNT NUMBER AND TITLE: **1330 RECEIVABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES**

| DEBIT |      |      | CREDIT |      |      |      |
|-------|------|------|--------|------|------|------|
| A173  | A217 | D852 | A175   | A219 | A234 | A282 |
| A177  | A268 |      | A181   | A224 | A269 | D808 |
|       | A280 |      | A218   | A230 | A272 |      |

ACCOUNT NUMBER AND TITLE: **1335 EXPENDITURE TRANSFERS  
RECEIVABLE**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| A238  | D852 | A237   | D808 |
| A258  |      | A260   |      |

ACCOUNT NUMBER AND TITLE: **1340 INTEREST RECEIVABLE**

| DEBIT         |      |      | CREDIT |      |      |
|---------------|------|------|--------|------|------|
| <b>B104AP</b> | C215 | C220 | A196   | C143 | D218 |
| <b>B124AP</b> | C216 | C226 | C109   | D210 | D808 |
| <b>B128AP</b> | C217 | D852 | C140   | D212 |      |
| B129          |      |      |        |      |      |
| C214          |      |      |        |      |      |

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

ACCOUNT NUMBER AND TITLE: **1349 ALLOWANCE FOR LOSS ON  
INTEREST RECEIVABLE**

| DEBIT                | CREDIT                                 |
|----------------------|--|
| D212<br>D218<br>D808 | D202      D852<br>D204<br>D214<br>D216 |

ACCOUNT NUMBER AND TITLE: **1350 LOANS RECEIVABLE**

| DEBIT   | CREDIT   |
|---|--|
| B104 <b>AP</b> C224      D852<br>C206      C316<br>C220      C318 | C109      D208      D808<br>C162      D210<br>C180      D218 |

ACCOUNT NUMBER AND TITLE: **1359 ALLOWANCE FOR LOSS ON LOANS  
RECEIVABLE**

| DEBIT                    | CREDIT         |
|--------------------------|----------------|
| C180      D208      D808 | D204      D852 |

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

ACCOUNT NUMBER AND TITLE: **1360 PENALTIES, FINES, AND  
ADMINISTRATIVE FEES  
RECEIVABLE**

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| C214  | C217 | D852 | A196   | D205 |
| C216  | C226 |      | C143   | D808 |

ACCOUNT NUMBER AND TITLE: **1369 ALLOWANCE FOR LOSS ON  
PENALTIES, FINES, AND  
ADMINISTRATIVE FEES  
RECEIVABLE**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D205  | D808 | D202   | D852 |
|       |      | D214   |      |
|       |      | D216   |      |

ACCOUNT NUMBER AND TITLE: **1399 ALLOWANCE FOR SUBSIDY**

| DEBIT |      | CREDIT        |      |      |
|-------|------|---------------|------|------|
| C314  | D210 | A182          | C118 | C228 |
| C316  | D512 | <b>B104AP</b> | C126 | C314 |
| D112  | D808 | C104          | C210 | C316 |
|       |      | C109          | C220 | D852 |

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

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

| DEBIT |      |  | CREDIT |      |  |
|-------|------|--|--------|------|--|
| A257  | D122 |  | A256   | C112 |  |
| A289  |      |  | A288   | C130 |  |
| B206  |      |  | B404   |      |  |

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

| DEBIT |      |  | CREDIT |      |  |
|-------|------|--|--------|------|--|
| A257  | B206 |  | A256   | C112 |  |
| A289  | D122 |  | A288   | D130 |  |
|       |      |  | B404   |      |  |

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

| DEBIT |                |               | CREDIT |      |      |
|-------|----------------|---------------|--------|------|------|
| B302  | D106           | D332 <b>R</b> | C132   | D108 | D809 |
| B304  | D114           | D334          | C134   | D110 | D850 |
| B306  | D116           | D354 <b>R</b> | C212   | D213 |      |
| B404  | D132           | D356          | C345   | D330 |      |
| C164  | D134           | D850          | C348   | D332 |      |
|       | D318 <b>AP</b> | D853          | C350   | D354 |      |
|       | D320           |               | D102   | D355 |      |
|       |                |               | D104   | D606 |      |

**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 |       |
|-------|------|------|--------|-------|
| B302  | D106 | D332 | C132   | D108  |
| B304  | D114 | D850 | C134   | D110  |
| B306  | D116 | D853 | C212   | D332R |
| B404  | D132 |      | D102   | D334  |
|       | D134 |      | D104   | D809  |

ACCOUNT NUMBER AND TITLE: **1513 OPERATING MATERIALS AND  
SUPPLIES – EXCESS,  
OBSOLETE, AND UNSERVICEABLE**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D330  | D853 | C328   | D809 |
| D850  |      | D334   |      |

ACCOUNT NUMBER AND TITLE: **1514 OPERATING MATERIALS AND  
SUPPLIES HELD FOR REPAIR**

| DEBIT |  | CREDIT |      |
|-------|--|--------|------|
| D318  |  | D318AP | D809 |
| D853  |  | D320   |      |

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

ACCOUNT NUMBER AND TITLE: **1519 OPERATING MATERIALS AND  
SUPPLIES - ALLOWANCE**

| DEBIT         |      | CREDIT |      |
|---------------|------|--------|------|
| D319 <b>R</b> | D809 | D319   | D853 |

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR RESALE**

| DEBIT |      |               |               | CREDIT |      |      |               |      |
|-------|------|---------------|---------------|--------|------|------|---------------|------|
| B302  | B404 | D134          | D354 <b>R</b> | C345   | D102 | D314 | D328 <b>R</b> | D809 |
| B304  | D106 | D314 <b>R</b> | D356          | C348   | D108 | D316 | D354          | D850 |
| B306  | D132 | D317 <b>R</b> | D850          | C350   | D213 | D317 | D355          |      |
| B334  |      | D328          | D853          |        | D220 | D322 | D612          |      |

ACCOUNT NUMBER AND TITLE: **1522 INVENTORY HELD IN RESERVE FOR  
FUTURE SALE**

| DEBIT |      |      | CREDIT |               |
|-------|------|------|--------|---------------|
| B302  | D106 | D314 | C132   | D108          |
| B304  | D114 | D850 | C134   | D110          |
| B306  | D116 | D853 | C212   | D220          |
| B404  | D132 |      | D102   | D314 <b>R</b> |
|       | D134 |      | D104   | D809          |



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

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| C222  | D616 | D853 | D220   | D809 |
| D317  | D618 |      | D317R  |      |
| D322  | D850 |      | D324   |      |

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE,  
AND UNSERVICEABLE

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| D316  | D853 | C328   | D809 |
| D850  |      | D220   |      |

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

| DEBIT |      |      | CREDIT |      |      |      |
|-------|------|------|--------|------|------|------|
| B302  | C164 | D132 | C132   | C348 | D108 | D310 |
| B304  | D106 | D134 | C134   | C350 | D110 | D606 |
| B306  | D114 | D850 | C212   | D102 | D213 | D809 |
| B404  | D116 | D853 | C345   | D104 | D220 |      |

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

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

| DEBIT |      | CREDIT |      |      |
|-------|------|--------|------|------|
| D309  | D853 | C132   | C348 | D312 |
| D310  |      | C134   | C350 | D508 |
| D506  |      | C212   | D213 | D606 |
| D604  |      | C345   | D220 | D809 |
| D850  |      |        |      |      |

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY – FINISHED GOODS

| DEBIT |      |       |      | CREDIT |      |      |       |
|-------|------|-------|------|--------|------|------|-------|
| B302  | D106 | D312  | D328 |        | D102 | D314 | D328R |
| B304  | D114 | D314R | D506 | C132   | D104 | D316 | D508  |
| B306  | D116 | D317R | D850 | C134   | D108 | D317 | D606  |
| B404  | D132 | D314R | D853 | C212   | D110 | D322 | D612  |
| C164  | D134 | D317R |      | C345   | D213 | D326 | D809  |
|       |      |       |      | C348   | D220 |      |       |
|       |      |       |      | C350   |      |      |       |

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

| DEBIT |       | CREDIT |  |
|-------|-------|--------|--|
| C345  | D410R | C222   |  |
| C348  | D410  | D321   |  |
| C350  | D614R | D328   |  |
| D213  | D809  | D614   |  |
| D220  |       | D853   |  |
| D326  |       |        |  |
| D328R |       |        |  |

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

ACCOUNT NUMBER AND TITLE: **1531 SEIZED MONETARY INSTRUMENTS**

| DEBIT        | CREDIT                       |
|--------------|------------------------------|
| C166<br>D853 | C168    D342<br>C174    D809 |

ACCOUNT NUMBER AND TITLE: **1532 SEIZED CASH DEPOSITED**

| DEBIT | CREDIT       |
|-------|--------------|
| C168  | C170<br>D304 |

ACCOUNT NUMBER AND TITLE: **1541 FORFEITED PROPERTY HELD FOR  
SALE**

| DEBIT                                | CREDIT   |
|--------------------------------------|--|
| B338    D342<br>B340    D853<br>C178 | C336    C350    D346<br>C340    D213    D350<br>C345    D222    D809<br>C348    D344 |

ACCOUNT NUMBER AND TITLE: **1542 FORFEITED PROPERTY HELD FOR  
DONATION OR USE**

| DEBIT                | CREDIT                       |
|----------------------|------------------------------|
| D346    D853<br>D350 | D222    D804<br>D348    D809 |

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

ACCOUNT NUMBER AND TITLE: **1549 FORFEITED PROPERTY -  
ALLOWANCE**

| DEBIT |      |      |      | CREDIT |  |
|-------|------|------|------|--------|--|
| B130  | C345 | C350 | D222 | D622   |  |
|       | C348 | D213 | D809 | D853   |  |

ACCOUNT NUMBER AND TITLE: **1551 FORECLOSED PROPERTY**

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| B116  | D853 | C314   |  |
| B332  |      | C316   |  |
| C162  |      | C318   |  |
| D218  |      | D809   |  |

ACCOUNT NUMBER AND TITLE: **1559 FORECLOSED PROPERTY -  
ALLOWANCE**

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| B114  |  | D218   |  |
| D809  |  | D853   |  |

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

ACCOUNT NUMBER AND TITLE: **1561 COMMODITIES HELD UNDER PRICE  
SUPPORT AND STABILIZATION  
SUPPORT PROGRAMS**

| DEBIT |      |      | CREDIT |      |      |      |
|-------|------|------|--------|------|------|------|
| B302  | D106 | D853 |        | C345 | D108 | D806 |
| B304  | D114 |      | C132   | C348 | D110 | D809 |
| B306  | D116 |      | C134   | C350 | D213 |      |
| B404  | D132 |      | C212   | D102 | D224 |      |
| C180  | D134 |      | C344   | D104 | D612 |      |

ACCOUNT NUMBER AND TITLE: **1569 COMMODITIES - ALLOWANCE**

| DEBIT |      |      | CREDIT |  |  |  |
|-------|------|------|--------|--|--|--|
| C344  | C350 | D809 | D352   |  |  |  |
| C345  | D213 |      | D853   |  |  |  |
| C348  | D224 |      |        |  |  |  |

ACCOUNT NUMBER AND TITLE: **1571 STOCKPILE MATERIALS HELD IN  
RESERVE**

| DEBIT |      |      | CREDIT |      |      |  |
|-------|------|------|--------|------|------|--|
| B302  | D114 | D853 | C132   | D108 | D620 |  |
| B304  | D116 |      | C134   | D110 | D809 |  |
| B306  | D132 |      | C212   | D336 |      |  |
| B404  | D134 |      | D102   | D338 |      |  |
| D106  |      |      | D104   | D340 |      |  |

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

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| B302  | D106 | D853 | C132   | C334 | D336 |
| B304  | D114 |      | C134   | D102 | D338 |
| B306  | D116 |      | C212   | D104 | D809 |
| B404  | D132 |      | C330   | D108 |      |
| C164  | D134 |      | C332   | D110 |      |
|       | D340 |      |        |      |      |

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| B302  | D106 | D853 | C132   | C350 | D213 |
| B304  | D114 |      | C134   | D102 | D809 |
| B306  | D116 |      | C212   | D104 |      |
| B404  | D132 |      | C345   | D108 |      |
| C164  | D134 |      | C348   | D110 |      |

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

| DEBIT |      |      | CREDIT |  |  |
|-------|------|------|--------|--|--|
| C345  | C350 | D809 | D853   |  |  |
| C348  | D213 |      |        |  |  |

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

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

| DEBIT | CREDIT               |
|-------|----------------------|
| B124  | C120    C304    C322 |
| B126  | C122    C306    D810 |
| B128  | C124    C308         |
| D854  | C302    C320         |

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY  
SECURITIES ISSUED BY BUREAU OF THE  
PUBLIC DEBT

| DEBIT | CREDIT |
|-------|--------|
| C124  | B128   |
| C306  | D854   |
| C308  |        |
| C320  |        |
| D810  |        |

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

| DEBIT        | CREDIT       |
|--------------|--------------|
| B126    D854 | C122    D810 |
|              | C302         |
|              | C304         |
|              | C322         |

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

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  | C322 | D854 | C124   | C308  | D810 |
| C302  | D510 |      | C306   | C320  | D854 |
| C304  | D810 |      |        | D510R |      |

ACCOUNT NUMBER AND TITLE: **1618 MARKET ADJUSTMENT -  
INVESTMENTS**

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| D810  |  | D810   |  |
| D854  |  | D854   |  |
| F136  |  | F138   |  |

ACCOUNT NUMBER AND TITLE: **1620 INVESTMENTS IN SECURITIES  
OTHER THAN THE BUREAU OF THE  
PUBLIC DEBT SECURITIES**

| DEBIT |  | CREDIT |      |
|-------|--|--------|------|
| B124  |  | C120   | C306 |
| B126  |  | C122   | C308 |
| B128  |  | C124   | C324 |
| D854  |  | C302   | C326 |
|       |  | C304   | D810 |



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

ACCOUNT NUMBER AND TITLE: **1621 DISCOUNT ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES**

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| C124  | D810 | B128   |  |
| C306  |      | D854   |  |
| C308  |      |        |  |
| C324  |      |        |  |

ACCOUNT NUMBER AND TITLE: **1622 PREMIUM ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES**

| DEBIT |  | CREDIT |      |
|-------|--|--------|------|
| B126  |  | C122   | D810 |
| D854  |  | C302   |      |
|       |  | C304   |      |
|       |  | C326   |      |

ACCOUNT NUMBER AND TITLE: **1623 AMORTIZATION OF DISC AND  
PREM ON SECURITIES OTHER THAN  
THE BUREAU OF THE PUBLIC DEBT  
SECURITIES**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C122  | D810 | C124   | D810 |
| C302  | D854 | C306   | D854 |
| C304  |      | C308   |      |
| C326  |      | C324   |      |
| D510  |      | D510R  |      |

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

ACCOUNT NUMBER AND TITLE: **1630 INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS ISSUED  
BY THE BUREAU OF THE PUBLIC DEBT**

| DEBIT        | CREDIT                       |
|--------------|------------------------------|
| B128<br>D854 | C124    C320<br>C308    D810 |

ACCOUNT NUMBER AND TITLE: **1631 DISCOUNT ON U.S. TREASURY  
ZERO COUPON BONDS ISSUED  
BY THE BUREAU OF THE PUBLIC DEBT**

| DEBIT                        | CREDIT       |
|------------------------------|--------------|
| C124    C320<br>C308    D810 | B128<br>D854 |

ACCOUNT NUMBER AND TITLE: **1633 AMORTIZATION OF DISCOUNT U.S.  
TREASURY ZERO COUPON BONDS  
ISSUED BY THE BUREAU OF THE PUBLIC DEBT**

| DEBIT                | CREDIT                        |
|----------------------|-------------------------------|
| C124    D854<br>D510 | C308    D510R<br>C320    D810 |

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

ACCOUNT NUMBER AND TITLE: **1638 MARKET ADJUSTMENT -  
INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS**

| DEBIT |      |      | CREDIT |      |       |
|-------|------|------|--------|------|-------|
| D810  | D854 | F140 | D810   | D854 | F140R |

ACCOUNT NUMBER AND TITLE: **1639 CONTRA MARKET ADJUSTMENT -  
INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS**

| DEBIT |      |       | CREDIT |      |      |
|-------|------|-------|--------|------|------|
| D810  | D854 | F140R | D810   | D854 | F140 |

ACCOUNT NUMBER AND TITLE: **1690 OTHER INVESTMENTS**

| DEBIT | CREDIT                               |
|-------|--------------------------------------|
| D854  | C320<br>C322<br>C324<br>C326<br>D810 |

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

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

| DEBIT |      |      | CREDIT |      |      |      |
|-------|------|------|--------|------|------|------|
| B302  | C164 | D132 | C132   | C348 | D108 | D809 |
| B304  | D106 | D134 | C134   | C350 | D110 |      |
| B306  | D114 | D853 | C212   | D102 | D213 |      |
| B404  | D116 |      | C345   | D104 | D802 |      |

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

| DEBIT |      |      | CREDIT |      |      |      |
|-------|------|------|--------|------|------|------|
| B302  | D106 | D134 | C132   | C348 | D108 | D809 |
| B304  | D114 | D307 | C134   | C350 | D110 |      |
| B306  | D116 | D853 | C212   | D102 | D213 |      |
| B404  | D132 |      | C345   | D104 | D802 |      |

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON  
IMPROVEMENTS TO LAND

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| C345  | D213 | D514   |  |
| C348  | D802 | D853   |  |
| C350  | D809 |        |  |

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

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

| DEBIT |      |      | CREDIT |      |      |      |
|-------|------|------|--------|------|------|------|
| B304  | D106 | D134 | C132   | C348 | D108 | D809 |
| B306  | D114 | D309 | C134   | C350 | D110 |      |
| B310  | D116 | D853 | C212   | D102 | D213 |      |
| B404  | D132 |      | C345   | D104 | D307 |      |

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT |      |      | CREDIT |      |      |      |
|-------|------|------|--------|------|------|------|
| B302  | C164 | D132 | C132   | C348 | D108 | D809 |
| B304  | D106 | D134 | C134   | C350 | D110 |      |
| B306  | D114 | D307 | C212   | D102 | D213 |      |
| B404  | D116 | D853 | C345   | D104 | D802 |      |

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| C345  | D213 | D514   |  |
| C348  | D802 | D853   |  |
| C350  | D809 |        |  |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

| DEBIT |      |      |  | CREDIT |      |      |
|-------|------|------|--|--------|------|------|
| B302  | C164 | D132 |  | C132   | C350 | D110 |
| B304  | D106 | D134 |  | C134   | D102 | D213 |
| B306  | D114 | D307 |  | C212   | D104 | D802 |
| B404  | D116 | D853 |  | C345   | D108 | D809 |

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| C345  | D213 | D226   |  |
| C348  | D802 | D514   |  |
| C350  | D809 | D853   |  |

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

| DEBIT |      |      |      | CREDIT |      |      |
|-------|------|------|------|--------|------|------|
| B302  | C164 | D132 | D853 | C132   | D102 | D213 |
| B304  | D106 | D134 |      | C134   | D104 | D802 |
| B306  | D114 | D307 |      | C212   | D108 | D809 |
| B404  | D116 | D348 |      | C312   | D110 |      |

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

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| C312  | D802 | D514   |  |
| D213  | D809 | D853   |  |

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

| DEBIT |  | CREDIT |      |
|-------|--|--------|------|
| B346  |  | C132   | D104 |
| D116  |  | C134   | D108 |
| D853  |  | C212   | D809 |

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

| DEBIT |      |      | CREDIT |  |
|-------|------|------|--------|--|
| C312  | C350 | D809 | D514   |  |
| C345  | D213 |      | D853   |  |

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| B302  | C164 | D134 | C132   | C345 | D108 |
| B304  | D106 | D307 | C134   | C350 | D110 |
| B306  | D114 | D853 | C212   | D102 | D213 |
| B404  | D132 |      | C312   | D104 | D809 |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION  
ON LEASEHOLD IMPROVEMENTS

| DEBIT |      |      | CREDIT |  |  |
|-------|------|------|--------|--|--|
| C312  | C350 | D809 | D514   |  |  |
| C345  | D213 |      | D853   |  |  |

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

| DEBIT |      |      | CREDIT |      |      |
|-------|------|------|--------|------|------|
| B302  | C164 | D132 | C132   | D102 | D213 |
| B304  | D106 | D134 | C134   | D104 | D809 |
| B306  | D114 | D308 | C212   | D108 |      |
| B404  | D116 | D853 | C312   | D110 |      |

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN  
DEVELOPMENT

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| B302  | D106 | D309 | C134   | D108 |
| B304  | D114 | D853 | C212   | D110 |
| B306  | D116 |      | C312   | D213 |
| B404  | D132 |      | D102   | D308 |
|       | D134 |      | D104   | D809 |



**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **1839 ACCUMULATED AMORITIZATION  
ON INTERNAL-USE SOFTWARE**

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| C312  | D213 | D809 | D514   | D853 |

ACCOUNT NUMBER AND TITLE: **1840 OTHER NATURAL RESOURCES**

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| B302  | C164 | D132 | C132   | D104 |
| B304  | D106 | D134 | C134   | D108 |
| B306  | D114 | D853 | C212   | D110 |
| B404  | D116 |      | D102   | D809 |

ACCOUNT NUMBER AND TITLE: **1849 ALLOWANCE FOR DEPLETION**

| DEBIT | CREDIT |      |
|-------|--------|------|
| D809  | D514   | D853 |

ACCOUNT NUMBER AND TITLE: **1890 OTHER GENERAL PROPERTY,  
PLANT, AND EQUIPMENT**

| DEBIT |      |      | CREDIT |      |      |      |
|-------|------|------|--------|------|------|------|
| B302  | C164 | D132 | C132   | C345 | D108 | D809 |
| B304  | D106 | D134 | C134   | C350 | D110 |      |
| B306  | D114 | D853 | C212   | D102 | D213 |      |
| B404  | D116 |      | C312   | D104 | D802 |      |

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

ACCOUNT NUMBER AND TITLE: **1899 ACCUMULATED DEPRICIATION ON  
OTHER GENERAL PROPERTY,  
PLANT, AND EQUIPMENT**

| DEBIT |      |  | CREDIT |  |
|-------|------|--|--------|--|
| C312  | D213 |  | D514   |  |
| C345  | D802 |  | D853   |  |
| C350  | D809 |  |        |  |

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 OMB. See the account definition. |  |  |        |  |

ACCOUNT NUMBER AND TITLE: **1990 OTHER ASSETS**

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| B302  | D106 | D134 | C132   | D104 |
| B304  | D114 | D853 | C134   | D108 |
| B306  | D116 |      | C212   | D110 |
| B404  | D132 |      | D102   | D809 |

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

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

| DEBIT |      | CREDIT |      |      |      |
|-------|------|--------|------|------|------|
| A255  | D110 | A255R  | B314 | B344 | D132 |
| B110  | D306 | B302   | B318 | D106 | D134 |
| B120  | F128 | B304   | B332 | D114 | D410 |
| B308  |      | B306   | B334 | D116 | D616 |
| D102  |      | B310   |      |      |      |

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

| DEBIT | CREDIT |
|-------|--------|
| B110  | B308   |

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

| DEBIT | CREDIT               |
|-------|----------------------|
| B110  | B304    D114    D306 |
| B308  | B306    D116         |
| D102  | B310    D132         |
| D110  | D106    D134         |

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

| DEBIT | CREDIT       |
|-------|--------------|
| B112  | B318    B322 |

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

ACCOUNT NUMBER AND TITLE: **2150 PAYABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES**

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| A180  | A236 | D811 | A179   | D855 |
| A221  |      | A271 | A223   |      |
| A225  |      | A274 | A270   |      |
| A231  |      | A283 | A281   |      |

ACCOUNT NUMBER AND TITLE: **2155 EXPENDITURE TRANSFERS  
PAYABLE**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| A261  | D811 | A259   | D855 |

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND  
PAYABLE**

| DEBIT | CREDIT |  |
|-------|--------|--|
| B110  | B324   |  |
| B308  | D406   |  |

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

ACCOUNT NUMBER AND TITLE: **2170 SUBSIDY PAYABLE TO THE  
FINANCING ACCOUNT**

| DEBIT        | CREDIT                 |
|--------------|------------------------|
| B105<br>D811 | A150      D855<br>B324 |

ACCOUNT NUMBER AND TITLE: **2179 CONTRA LIABILITY FOR SUBSIDY  
PAYABLE TO THE FINANCING  
ACCOUNT**

| DEBIT | CREDIT |
|-------|--------|
| A150  | B105   |

ACCOUNT NUMBER AND TITLE: **2180 LOAN GUARANTEE LIABILITY**

| DEBIT                | CREDIT   |
|----------------------|--|
| B104<br>D112<br>D811 | A182      C126<br>B104AP    C220<br>C104      C228<br>C118      D516<br>D855 |

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

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

| DEBIT                        | CREDIT   |
|------------------------------|--|
| B110<br>B308<br>D102<br>D110 | B318    D106    D402<br>B324    D114    D408<br>D116<br>D132<br>D134 |

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

| DEBIT        | CREDIT       |
|--------------|--------------|
| B110<br>C139 | D132<br>D402 |

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

| DEBIT | CREDIT               |
|-------|----------------------|
| B110  | D132    D402<br>D134 |

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

ACCOUNT NUMBER AND TITLE: **2213 EMPLOYER CONTRIBUTIONS AND  
PAYROLL TAXES PAYABLE**

| DEBIT | CREDIT                |
|-------|-----------------------|
| B110  | D132     D404<br>D134 |

ACCOUNT NUMBER AND TITLE: **2215 OTHER POST-EMPLOYMENT  
BENEFITS DUE AND PAYABLE**

| DEBIT | CREDIT |
|-------|--------|
| B110  | D406   |

ACCOUNT NUMBER AND TITLE: **2216 PENSION BENEFITS DUE AND  
PAYABLE TO BENEFICIARIES**

| DEBIT | CREDIT |
|-------|--------|
| D406R | D406   |

ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO  
CARRIERS**

| DEBIT | CREDIT |
|-------|--------|
| D406R | D406   |

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

ACCOUNT NUMBER AND TITLE: **2218 LIFE INSURANCE BENEFITS DUE  
AND PAYABLE TO BENEFICIARIES**

| DEBIT | CREDIT |
|-------|--------|
| D406R | D406   |

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

| DEBIT | CREDIT       |
|-------|--------------|
| D811  | B324<br>D855 |

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

| DEBIT         | CREDIT       |
|---------------|--------------|
| B326R<br>D811 | B326<br>D855 |

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT  
RELATED LIABILITY**

| DEBIT         | CREDIT               |
|---------------|----------------------|
| B326R<br>D811 | B324    D855<br>B326 |



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

ACCOUNT NUMBER AND TITLE: **2310 ADVANCES FROM OTHERS**

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| A306  | D811 | C182   |  |
| A308  | F110 | C184   |  |
| B142  |      | D855   |  |

ACCOUNT NUMBER AND TITLE: **2320 DEFERRED CREDITS**

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| C118  | C336 | D350 | B338   | B402 |
| C218  | D346 |      | B340   | C116 |

ACCOUNT NUMBER AND TITLE: **2400 LIABILITY FOR DEPOSIT FUNDS,  
CLEARING ACCOUNTS AND  
UNDEPOSITED COLLECTIONS**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| C144R | D304 | C108   | C152 |
| C170  |      | C144   | C168 |

ACCOUNT NUMBER AND TITLE: **2510 PRINCIPAL PAYABLE TO THE  
BUREAU OF THE PUBLIC DEBT**

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| B120  | D811 | A156   |  |
| B121  |      | D855   |  |

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

ACCOUNT NUMBER AND TITLE: **2520 PRINCIPAL PAYABLE TO THE  
FEDERAL FINANCING BANK**

| DEBIT                | CREDIT       |
|----------------------|--------------|
| B120    D811<br>B121 | A156<br>D855 |

ACCOUNT NUMBER AND TITLE: **2530 SECURITIES ISSUED BY FEDERAL  
AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY**

| DEBIT | CREDIT               |
|-------|----------------------|
|       | B123    B127<br>B125 |

ACCOUNT NUMBER AND TITLE: **2531 DISCOUNT ON SECURITIES ISSUED BY  
FEDERAL AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| B127  |        |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
|       | B125   |

ACCOUNT NUMBER AND TITLE: **2533 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: **2540 PARTICIPATION CERTIFICATES**

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: **2590 OTHER DEBT**

| DEBIT | CREDIT       |
|-------|--------------|
| B122  | D114<br>D116 |

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

ACCOUNT NUMBER AND TITLE: **2610 ACTUARIAL PENSION LIABILITY**

| DEBIT |              | CREDIT |      |
|-------|--------------|--------|------|
| B103  | D406<br>D811 | B324   | D855 |

ACCOUNT NUMBER AND TITLE: **2620 ACTUARIAL HEALTH INSURANCE LIABILITY**

| DEBIT |  | CREDIT |      |
|-------|--|--------|------|
| D811  |  | B324   | D855 |

ACCOUNT NUMBER AND TITLE: **2630 ACTUARIAL LIFE INSURANCE LIABILITY**

| DEBIT |  | CREDIT |      |
|-------|--|--------|------|
| D811  |  | B324   | D855 |

ACCOUNT NUMBER AND TITLE: **2650 ACTUARIAL FECA LIABILITY**

| DEBIT         |  | CREDIT |      |
|---------------|--|--------|------|
| B330R<br>D811 |  | B330   | D855 |

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

ACCOUNT NUMBER AND TITLE: **2690 OTHER ACTUARIAL LIABILITIES**

| DEBIT         | CREDIT               |
|---------------|----------------------|
| B330R<br>D811 | B324    D855<br>B330 |

ACCOUNT NUMBER AND TITLE: **2910 PRIOR LIENS OUTSTANDING ON  
ACQUIRED COLLATERAL**

| DEBIT        | CREDIT       |
|--------------|--------------|
| B114    D811 | D218    D855 |

ACCOUNT NUMBER AND TITLE: **2920 CONTINGENT LIABILITIES**

| DEBIT                 | CREDIT               |
|-----------------------|----------------------|
| B119    D811<br>B328R | A143    D855<br>B328 |

ACCOUNT NUMBER AND TITLE: **2940 CAPITAL LEASE LIABILITY**

| DEBIT        | CREDIT       |
|--------------|--------------|
| B110    D811 | B346    D855 |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **2950 LIABILITY FOR SUBSIDY RELATED  
TO UNDISBURSED LOANS**

| DEBIT         | CREDIT       |
|---------------|--------------|
| C126R    D811 | C208    D855 |

ACCOUNT NUMBER AND TITLE: **2960 ACCOUNTS PAYABLE FROM  
CANCELED APPROPRIATIONS**

| DEBIT        | CREDIT       |
|--------------|--------------|
| B316    D811 | D855    F130 |

ACCOUNT NUMBER AND TITLE: **2970 RESOURCES PAYABLE TO  
TREASURY**

| DEBIT        | CREDIT       |
|--------------|--------------|
| B136    D811 | F232    D855 |

ACCOUNT NUMBER AND TITLE: **2980 CUSTODIAL LIABILITY**

| DEBIT                | CREDIT               |
|----------------------|----------------------|
| D214<br>D216<br>F124 | C142<br>C202<br>C226 |

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ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

| DEBIT |      |      | CREDIT |        |      |
|-------|------|------|--------|--------|------|
| B110  | C168 | D804 | A130   | A185AP | D114 |
| B308  | C174 | D811 | A131   | B324   | D116 |
|       | D342 |      | A132   | C150   | D350 |
|       |      |      | A134   | C166   | D855 |
|       |      |      | A136   | D112   |      |

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

| DEBIT |      |      | CREDIT |      |
|-------|------|------|--------|------|
| B344  | D226 | D811 | B324   | D855 |

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

| DEBIT |  |  | CREDIT |  |  |
|-------|--|--|--------|--|--|
| F233  |  |  | F233   |  |  |

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

| DEBIT |      |      | CREDIT |      |       |
|-------|------|------|--------|------|-------|
| A105  | F108 | F233 | A104   | A155 | F107  |
|       |      |      | A110   | A170 | F108R |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **3102 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-IN**

| DEBIT | CREDIT   |
|-------|--|
| F233  | A220    A246    A262<br>A228    A249<br>A232    A257 |

ACCOUNT NUMBER AND TITLE: **3103 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-OUT**

| DEBIT  | CREDIT       |
|--|--------------|
| A214    A251<br>A226    A254<br>A230    A256<br>A248 | A231<br>F233 |

ACCOUNT NUMBER AND TITLE: **3106 UNEXPENDED APPROPRIATIONS -  
ADJUSTMENTS**

| DEBIT  | CREDIT |
|--|--------|
| A106    A136    F122<br>A112    A169    F233<br>A130    F106<br>A132    F120 | F233   |



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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  
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ACCOUNT NUMBER AND TITLE: **3310 CUMULATIVE RESULTS OF OPERATIONS**

| DEBIT        | CREDIT       |
|--------------|--------------|
| F228<br>F231 | F228<br>F230 |

ACCOUNT NUMBER AND TITLE: **4032 ESTIMATED CONTRACT AUTHORITY**

| DEBIT | CREDIT       |
|-------|--------------|
| A176  | A168<br>F112 |

ACCOUNT NUMBER AND TITLE: **4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY**

| DEBIT                  | CREDIT       |
|------------------------|--------------|
| A172     A178R<br>F114 | A178<br>F118 |

ACCOUNT NUMBER AND TITLE: **4042 ESTIMATED INDEFINITE BORROWING AUTHORITY**

| DEBIT | CREDIT       |
|-------|--------------|
| A162  | A154<br>F112 |

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ACCOUNT NUMBER AND TITLE: **4044 ANTICIPATED REDUCTIONS TO  
BORROWING AUTHORITY**

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| A158  | F114 | A164   |  |
| A159  |      | F118   |  |

ACCOUNT NUMBER AND TITLE: **4047 ANTICIPATED TRANSFERS TO THE  
GENERAL FUND OF THE TREASURY**

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| B119  | F114 | A142   |  |
| B120  |      | A143   |  |
| B136  |      | F118   |  |

ACCOUNT NUMBER AND TITLE: **4060 ANTICIPATED COLLECTIONS FROM  
NON-FEDERAL SOURCES**

| DEBIT |  | CREDIT |      |      |      |      |
|-------|--|--------|------|------|------|------|
| A140  |  | C109   | C132 | C152 | C316 | C342 |
| F116  |  | C116   | C136 | C154 | C318 | C348 |
|       |  | C130   | C148 | C314 | C328 | D108 |
|       |  |        |      |      |      | F112 |

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ACCOUNT NUMBER AND TITLE: **4070 ANTICIPATED COLLECTIONS FROM  
FEDERAL SOURCES**

| DEBIT |      | CREDIT |      |      |      |
|-------|------|--------|------|------|------|
| A140  | C322 | C104   | C132 | C214 | C348 |
| C126R | F116 | C106   | C136 | C302 | C350 |
| C304  |      | C109   | C208 | C306 | D108 |
| C308  |      | C124   | C210 | C320 | F112 |

ACCOUNT NUMBER AND TITLE: **4081 AMOUNTS APPROPRIATED FROM A SPECIFIC  
TREASURY-MANAGED TRUST FUND TAFS -  
RECEIVABLE - TRANSFERRED**

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| A285  |  | A284   |  |
| F260  |  | F260R  |  |

ACCOUNT NUMBER AND TITLE: **4082 ALLOCATIONS OF REALIZED AUTHORITY -  
TO BE TRANSFERRED FROM INVESTED  
BALANCES - TRANSFERRED**

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| A285  |  | A284   |  |
| F261  |  | F261R  |  |

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ACCOUNT NUMBER AND TITLE: **4083 TRANSERS - CURRENT-YEAR AUTHORITY -  
RECEIVABLE - TRANSFERRED**

| DEBIT        | CREDIT        |
|--------------|---------------|
| A285<br>F262 | A284<br>F262R |

ACCOUNT NUMBER AND TITLE: **4111 DEBT LIQUIDATION  
APPROPRIATIONS**

| DEBIT         | CREDIT       |
|---------------|--------------|
| A104<br>F108R | F108<br>F204 |

ACCOUNT NUMBER AND TITLE: **4112 LIQUIDATION OF DEFICIENCY -  
APPROPRIATIONS**

| DEBIT | CREDIT |
|-------|--------|
| A104  | F204   |

ACCOUNT NUMBER AND TITLE: **4114 APPROPRIATED TRUST OR SPECIAL  
FUND RECEIPTS**

| DEBIT                        | CREDIT         |
|------------------------------|----------------|
| A184    A264    C302    C336 | B126    C304   |
| A186    C124    C306    F140 | B128AP    C308 |
| A188    C172    C324         | B129    F140R  |
| A196    C176    C326         | F204           |
| C190                         |                |

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ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

| DEBIT | CREDIT |
|-------|--------|
| A104  | F204   |

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

| DEBIT | CREDIT |
|-------|--------|
| A104  | F204   |

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

| DEBIT         | CREDIT       |
|---------------|--------------|
| A104<br>F108R | F108<br>F204 |

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

| DEBIT                 | CREDIT                       |
|-----------------------|------------------------------|
| A104<br>A155<br>F108R | A105    F108<br>A125    F204 |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4120 APPROPRIATIONS ANTICIPATED - INDEFINITE**

| DEBIT                        | CREDIT                                       |
|------------------------------|--|
| A102<br>C304<br>C308<br>F116 | A104    C306<br>A186    F112<br>C124<br>C302 |

ACCOUNT NUMBER AND TITLE: **4123 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - RESCINDED**

| DEBIT | CREDIT |
|-------|--------|
| A269  | F249   |

ACCOUNT NUMBER AND TITLE: **4124 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - PAYABLE - RESCINDED**

| DEBIT | CREDIT |
|-------|--------|
| F250  | A271   |

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ACCOUNT NUMBER AND TITLE: **4125 LOAN MODIFICATION ADJUSTMENT  
TRANSFER APPROPRIATION**

| DEBIT | CREDIT |
|-------|--------|
| A182  | F204   |

ACCOUNT NUMBER AND TITLE: **4126 AMOUNTS APPROPRIATED FROM  
SPECIFIC TREASURY-MANAGED  
TRUST FUND TAFS - RECEIVABLE**

| DEBIT                 | CREDIT                       |
|-----------------------|------------------------------|
| A173<br>A268<br>F260R | A175    F260<br>A269<br>A272 |

ACCOUNT NUMBER AND TITLE: **4127 AMOUNTS APPROPRIATED FROM  
SPECIFIC TREASURY-MANAGED  
TRUST FUND TAFS - PAYABLE**

| DEBIT        | CREDIT |
|--------------|--------|
| A271<br>A274 | A270   |



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ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM  
SPECIFIC TREASURY-MANAGED  
TRUST FUND TAFS - TRANSFERS-IN

| DEBIT        | CREDIT |
|--------------|--------|
| A272<br>A276 | F204   |

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM  
SPECIFIC TREASURY-MANAGED  
TRUST FUND TAFS - TRANSFERS-OUT

| DEBIT | CREDIT       |
|-------|--------------|
| F204  | A274<br>A278 |

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT  
AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|-------|--------|
| F204  | A169   |

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ACCOUNT NUMBER AND TITLE: **4131 CURRENT-YEAR AUTHORITY  
REALIZED**

| DEBIT                | CREDIT |
|----------------------|--------|
| A166    F112<br>A168 | F206   |

ACCOUNT NUMBER AND TITLE: **4133 REDUCTIONS OF CONTRACT AUTHORITY**

| DEBIT | CREDIT               |
|-------|----------------------|
| F206  | A172    F113<br>A174 |

ACCOUNT NUMBER AND TITLE: **4134 CONTRACT AUTHORITY WITHDRAWN**

| DEBIT | CREDIT |
|-------|--------|
| F206  | D136   |

ACCOUNT NUMBER AND TITLE: **4135 CONTRACT AUTHORITY  
LIQUIDATED**

| DEBIT        | CREDIT               |
|--------------|----------------------|
| A169<br>F206 | A170    A175<br>A171 |

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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<br>A180 | A179<br>A181 |

ACCOUNT NUMBER AND TITLE: **4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY**

| DEBIT                 | CREDIT |
|-----------------------|--------|
| A170     A175<br>A171 | F204   |

ACCOUNT NUMBER AND TITLE: **4139 CONTRACT AUTHORITY CARRIED FORWARD**

| DEBIT | CREDIT |
|-------|--------|
| F206  | F206   |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING AUTHORITY

| DEBIT | CREDIT       |
|-------|--------------|
| F208  | A155    A159 |

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING  
AUTHORITY REALIZED

| DEBIT                | CREDIT |
|----------------------|--------|
| A152    F112<br>A154 | F208   |

ACCOUNT NUMBER AND TITLE: 4143 REDUCTIONS OF BORROWING AUTHORITY

| DEBIT | CREDIT                       |
|-------|------------------------------|
| F208  | A148    F113<br>A158<br>A160 |

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|-------|--------|
| F208  | D138   |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4145 BORROWING AUTHORITY  
CONVERTED TO CASH**

| DEBIT | CREDIT |
|-------|--------|
| F208  | A156   |

ACCOUNT NUMBER AND TITLE: **4146 ACTUAL REPAYMENTS OF DEBT,  
CURRENT-YEAR AUTHORITY**

| DEBIT | CREDIT       |
|-------|--------------|
| F204  | B120<br>B121 |

ACCOUNT NUMBER AND TITLE: **4147 ACTUAL REPAYMENTS OF DEBT,  
PRIOR-YEAR BALANCES**

| DEBIT | CREDIT       |
|-------|--------------|
| F204  | B120    B121 |

ACCOUNT NUMBER AND TITLE: **4148 RESOURCES REALIZED FROM  
BORROWING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| A156  | F204   |

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

ACCOUNT NUMBER AND TITLE: **4149 BORROWING AUTHORITY  
CARRIED FORWARD**

| DEBIT | CREDIT |
|-------|--------|
| F208  | F208   |

ACCOUNT NUMBER AND TITLE: **4150 REAPPROPRIATIONS**

| DEBIT | CREDIT |
|-------|--------|
| A110  | F204   |

ACCOUNT NUMBER AND TITLE: **4151 ACTUAL CAPITAL TRANSFERS TO  
THE GENERAL FUND OF THE  
TREASURY, CURRENT-YEAR  
AUTHORITY**

| DEBIT | CREDIT       |
|-------|--------------|
| F204  | B119    B136 |

ACCOUNT NUMBER AND TITLE: **4152 ACTUAL CAPITAL TRANSFERS TO  
THE GENERAL FUND OF THE  
TREASURY, PRIOR-YEAR BALANCES**

| DEBIT | CREDIT       |
|-------|--------------|
| F204  | B119    B136 |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4157 AUTHORITY MADE AVAILABLE  
FROM RECEIPT OR APPROPRIATION  
BALANCES PREVIOUSLY  
PRECLUDED FROM OBLIGATION**

| DEBIT | CREDIT               |
|-------|----------------------|
| A192  | F132    F242<br>F215 |

ACCOUNT NUMBER AND TITLE: **4158 AUTHORITY MADE AVAILABLE  
FROM OFFSETTING COLLECTION  
BALANCES PREVIOUSLY  
PRECLUDED FROM OBLIGATION**

| DEBIT | CREDIT               |
|-------|----------------------|
| A194  | F134    F244<br>F215 |

ACCOUNT NUMBER AND TITLE: **4160 ANTICIPATED TRANSFERS -  
CURRENT-YEAR AUTHORITY**

| DEBIT                | CREDIT                                |
|----------------------|---------------------------------------|
| A242<br>A248<br>F104 | A244    F112<br>A246<br>A280<br>F104R |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4165 ALLOCATIONS OF AUTHORITY -  
ANTICIPATED FROM INVESTMENT  
BALANCES**

| DEBIT | CREDIT       |
|-------|--------------|
| A204  | A217<br>F112 |

ACCOUNT NUMBER AND TITLE: **4166 ALLOCATIONS OF REALIZED  
AUTHORITY - TO BE TRANSFERRED  
FROM INVESTED BALANCES**

| DEBIT                          | CREDIT                        |
|--------------------------------|-------------------------------|
| A217     F261R<br>A221<br>A225 | A218     F261<br>A219<br>A223 |

ACCOUNT NUMBER AND TITLE: **4167 ALLOCATIONS OF REALIZED  
AUTHORITY - TRANSFERRED  
FROM INVESTED BALANCES**

| DEBIT        | CREDIT       |
|--------------|--------------|
| A219<br>F204 | A225<br>F204 |



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Account Transaction Postings

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

| DEBIT        | CREDIT       |
|--------------|--------------|
| A218<br>F248 | A221<br>F247 |

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

| DEBIT  | CREDIT                                       |
|--|--|
| A181    A250    F204<br>A246    A282<br>A249 | A180    A252    F204<br>A248    A283<br>A251 |

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

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

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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<br>A220 F204<br>A231 | A180 F204<br>A214<br>A230 |

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

| DEBIT                               | CREDIT                         |
|-------------------------------------|--------------------------------|
| A220 A232 F204<br>A228 A236<br>A231 | A214 A234 F204<br>A226<br>A230 |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4180 ANTICIPATED TRANSFERS -  
PRIOR-YEAR BALANCES**

| DEBIT                | CREDIT                |
|----------------------|-----------------------|
| A242<br>A248<br>F104 | A244<br>A246<br>F104R |

ACCOUNT NUMBER AND TITLE: **4190 TRANSFERS - PRIOR-YEAR  
BALANCES**

| DEBIT                          | CREDIT                         |
|--------------------------------|--------------------------------|
| A246      F204<br>A249<br>A250 | A248      F204<br>A251<br>A252 |

ACCOUNT NUMBER AND TITLE: **4195 TRANSFER OF OBLIGATED BALANCES**

| DEBIT   | CREDIT   |
|---|--|
| A255R    A284      F204<br>A257    A286<br>A262    A289<br>A263    A290 | A253    A285      F204<br>A254    A287<br>A255    A288<br>A256    A291 |

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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   |  |

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ACCOUNT NUMBER AND TITLE: **4215 ANTICIPATED APPROPRIATION  
TRUST FUND EXPENDITURE  
TRANSFERS**

| DEBIT        | CREDIT       |
|--------------|--------------|
| A114<br>F116 | A258<br>F112 |

ACCOUNT NUMBER AND TITLE: **4221 UNFILLED CUSTOMER ORDERS  
WITHOUT ADVANCE**

| DEBIT         | CREDIT                               |
|---------------|--------------------------------------|
| A304<br>F263R | A310    C222    F263<br>C184    F109 |

ACCOUNT NUMBER AND TITLE: **4222 UNFILLED CUSTOMER ORDERS  
WITH ADVANCE**

| DEBIT                 | CREDIT                       |
|-----------------------|------------------------------|
| C182    F264R<br>C184 | A306    F110<br>A308    F264 |

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ACCOUNT NUMBER AND TITLE: **4225 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
RECEIVABLE**

| DEBIT |       |       | CREDIT |      |      |
|-------|-------|-------|--------|------|------|
| A258  | F256R | F265R | A260   | F256 | F265 |

ACCOUNT NUMBER AND TITLE: **4230 UNFILLED CUSTOMER ORDERS WITHOUT  
ADVANCE - TRANSFERRED**

| DEBIT |      | CREDIT |       |
|-------|------|--------|-------|
| A287  | F263 | A286   | F263R |

ACCOUNT NUMBER AND TITLE: **4231 UNFILLED CUSTOMER ORDERS WITH  
ADVANCE - TRANSFERRED**

| DEBIT |      | CREDIT |       |
|-------|------|--------|-------|
| A291  | F264 | A290   | F264R |

ACCOUNT NUMBER AND TITLE: **4232 APPROPRIATION TRUST FUND EXPENDITURE  
TRANFERS - RECEIVABLE - TRANSFERRED**

| DEBIT |      | CREDIT |       |
|-------|------|--------|-------|
| A285  | F265 | A284   | F265R |

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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<br>A306 | F204   |

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ACCOUNT NUMBER AND TITLE: **4255 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
COLLECTED**

| DEBIT | CREDIT |
|-------|--------|
| A260  | F204   |

ACCOUNT NUMBER AND TITLE: **4260 ACTUAL COLLECTIONS OF  
GOVERNMENT-TYPE FEES**

| DEBIT | CREDIT       |
|-------|--------------|
| C109  | C110<br>F204 |

ACCOUNT NUMBER AND TITLE: **4261 ACTUAL COLLECTIONS OF  
BUSINESS-TYPE FEES**

| DEBIT        | CREDIT       |
|--------------|--------------|
| C109<br>C116 | C110<br>F204 |

ACCOUNT NUMBER AND TITLE: **4262 ACTUAL COLLECTIONS OF LOAN  
PRINCIPAL**

| DEBIT | CREDIT |
|-------|--------|
| C109  | F204   |



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ACCOUNT NUMBER AND TITLE: **4263 ACTUAL COLLECTIONS OF LOAN INTEREST**

| DEBIT        | CREDIT |
|--------------|--------|
| C109<br>C154 | F204   |

ACCOUNT NUMBER AND TITLE: **4264 ACTUAL COLLECTIONS OF RENT**

| DEBIT | CREDIT |
|-------|--------|
| C109  | F204   |

ACCOUNT NUMBER AND TITLE: **4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY**

| DEBIT                        | CREDIT |
|------------------------------|--------|
| C109    C316<br>C314    C318 | F204   |

ACCOUNT NUMBER AND TITLE: **4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES**

| DEBIT  | CREDIT               |
|--|----------------------|
| C109    C182    C334<br>C148    C328    C342<br>C152    C330    C348<br>C158    C332 | A306<br>C110<br>F204 |

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ACCOUNT NUMBER AND TITLE: **4267 OTHER ACTUAL "GOVERNMENT -  
TYPE" COLLECTIONS  
FROM NON-FEDERAL SOURCES**

| DEBIT                | CREDIT               |
|----------------------|----------------------|
| C109    C152<br>C148 | B118    F204<br>C110 |

ACCOUNT NUMBER AND TITLE: **4271 ACTUAL PROGRAM FUND SUBSIDY  
COLLECTED**

| DEBIT                | CREDIT |
|----------------------|--------|
| C104    C126<br>C106 | F204   |

ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM  
TREASURY**

| DEBIT  | CREDIT   |
|--|--|
| C109    C306<br>C124    C320<br>C140<br>C302 | B124AP    C304<br>B126    C308<br>B128AP    C322<br>B129    F204 |

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ACCOUNT NUMBER AND TITLE: **4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND**

| DEBIT | CREDIT |
|-------|--------|
|       | F204   |

ACCOUNT NUMBER AND TITLE: **4276 ACTUAL COLLECTIONS FROM FINANCING FUND**

| DEBIT | CREDIT |
|-------|--------|
|       | F204   |

ACCOUNT NUMBER AND TITLE: **4277 OTHER ACTUAL COLLECTIONS - FEDERAL**

| DEBIT                  | CREDIT       |
|------------------------|--------------|
| C109      C348<br>C140 | C110<br>F204 |

ACCOUNT NUMBER AND TITLE: **4281 ACTUAL PROGRAM FUND SUBSIDY RECEIVABLE**

| DEBIT | CREDIT |
|-------|--------|
| C208  | C126   |

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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  
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ACCOUNT NUMBER AND TITLE: **4310 ANTICIPATED RECOVERIES OF  
PRIOR-YEAR OBLIGATIONS**

| DEBIT        | CREDIT                 |
|--------------|------------------------|
| A138<br>F116 | D110      F112<br>D134 |

ACCOUNT NUMBER AND TITLE: **4350 CANCELED AUTHORITY**

| DEBIT | CREDIT       |
|-------|--------------|
| B316  | F120<br>F122 |

ACCOUNT NUMBER AND TITLE: **4382 RESCISSION - NEW BUDGET  
AUTHORITY - SPECIAL AND TRUST  
TAFS DESIGNATED BY TREASURY  
AS "AVAILABLE"**

| DEBIT                | CREDIT               |
|----------------------|----------------------|
| F246<br>F247<br>F249 | A135<br>A218<br>A269 |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4383 RESCISSION - PRIOR-YEAR - SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"**

| DEBIT                | CREDIT               |
|----------------------|----------------------|
| F246<br>F247<br>F249 | A135<br>A218<br>A269 |

ACCOUNT NUMBER AND TITLE: **4384 RESCINDED AMOUNTS APPROPRIATED IN SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"**

| DEBIT | CREDIT               |
|-------|----------------------|
| A108  | F246    F250<br>F248 |

ACCOUNT NUMBER AND TITLE: **4386 AUTHORITY PERMANENTLY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"**

| DEBIT                | CREDIT               |
|----------------------|----------------------|
| F246<br>F247<br>F249 | A135<br>A218<br>A269 |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **4391 ADJUSTMENTS TO INDEFINITE  
NO-YEAR AUTHORITY**

| DEBIT        | CREDIT       |
|--------------|--------------|
| F107<br>F204 | F106<br>F204 |

ACCOUNT NUMBER AND TITLE: **4392 RESCISSION - NEW BUDGET AUTHORITY**

| DEBIT                | CREDIT                                 |
|----------------------|--|
| F204<br>F206<br>F208 | A132    A136<br>A133    A185AP<br>A134 |

ACCOUNT NUMBER AND TITLE: **4393 RESCISSION - PRIOR-YEAR**

| DEBIT                | CREDIT                                 |
|----------------------|--|
| F204<br>F206<br>F208 | A132    A136<br>A133    A185AP<br>A134 |

ACCOUNT NUMBER AND TITLE: **4394 RECEIPTS UNAVAILABLE FOR  
OBLIGATION UPON COLLECTION**

| DEBIT   | CREDIT   |
|---|--|
| A190    A278    C304    F140R<br>A270    B126    C308 | A108    C124    C306    C326<br>A188    C302    C324    F140<br>A196                                    F245 |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **4395 AUTHORITY UNAVAILABLE FOR  
OBLIGATION PURSUANT TO PUBLIC  
LAW - TEMPORARY**

| DEBIT                                       | CREDIT |
|---|--------|
| A128R      B129<br>B124AP    F126<br>B128AP | A128   |

ACCOUNT NUMBER AND TITLE: **4396 AUTHORITY PERMANENTLY  
UNAVAILABLE FOR OBLIGATION  
PURSUANT TO PUBLIC LAW**

| DEBIT | CREDIT   |
|-------|--|
| F204  | A106    A131<br>A112    A133<br>A130    A185AP |

ACCOUNT NUMBER AND TITLE: **4397 RECEIPTS AND APPROPRIATIONS  
TEMPORARILY PRECLUDED  
FROM OBLIGATION**

| DEBIT                            | CREDIT       |
|----------------------------------|--------------|
| B126      F215<br>F132      F242 | A127<br>F245 |



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

ACCOUNT NUMBER AND TITLE: **4398 OFFSETTING COLLECTIONS  
TEMPORARILY PRECLUDED  
FROM OBLIGATION**

| DEBIT                            | CREDIT |
|----------------------------------|--------|
| B126      F215<br>F134      F244 | A129   |

ACCOUNT NUMBER AND TITLE: **4399 SPECIAL AND TRUST FUND REFUNDS  
AND RECOVERIES TEMPORARILY  
PRECLUDED FROM OBLIGATION**

| DEBIT | CREDIT |
|-------|--------|
| F245  | A139   |

ACCOUNT NUMBER AND TITLE: **4420 UNAPPORTIONED AUTHORITY -  
PENDING RESCISSION**

| DEBIT                            | CREDIT |
|----------------------------------|--------|
| A136      F210<br>A137R     F212 | A137   |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **4430 UNAPPORTIONED AUTHORITY -  
OMB DEFERRAL**

| DEBIT                 | CREDIT |
|-----------------------|--------|
| A126R<br>F210<br>F212 | A126   |

ACCOUNT NUMBER AND TITLE: **4450 UNAPPORTIONED AUTHORITY**

| DEBIT                         | CREDIT                                     |
|-------------------------------|--|
| A105 A140 <b>AP</b> B121 F122 | A102 A166 A219 C136 D108                   |
| A106 A142 B124 <b>AP</b> F212 | A104 A176 A238 C158 D110                   |
| A116 A143 B126                | A108 A178 <b>R</b> A242 C172 D134          |
| A118 A160 B128 <b>AP</b>      | A110 A182 A249 C176 D136                   |
| A125 A164 B129                | A114 A184 A250 C190 D138                   |
| A126 A174 C304                | A126 <b>R</b> A186 A258 C302 F104          |
| A127 A178 C308                | A128 <b>R</b> A190 A264 C306 F107          |
| A128 A185 <b>AP</b> D136      | A137 <b>R</b> A192 A268 C324 F108 <b>R</b> |
| A129 A218 D138                | A138 A194 A276 C326 F114                   |
| A130 A225 F104 <b>R</b>       | A140 A196 A302 C328 F116                   |
| A131 A244 F106                | A152 A204 C106 C330 F126                   |
| A132 A251 F108                | A162 A217 C124 C332 F130 <b>AP</b>         |
| A133 A252 F112                | C130 C334 F210                             |
| A134 A269 F113                | C132 C336                                  |
| A135 B118 F118                |  |
| A137                          |  |
| A139                          |  |

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

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

| DEBIT  |        |      | CREDIT |        |        |        |
|--------|--------|------|--------|--------|--------|--------|
| A106   | B128AP | F106 | A116   | C106AP | C154AP | C316AP |
| A120   | B129   | F108 | A122   | C109AP | C182AP | C318AP |
| A179   | B138   | F113 | A177   | C116AP | C208AP | C320AP |
| A214   | C106   | F122 | A186AP | C124   | C210AP | C328AP |
| A230   | C304   | F210 | A220   | C124AP | C214AP | C342AP |
| A259   | C304R  | F212 | A231   | C130AP | C302   | D108AP |
| A266   | C308   |      | A232   | C132AP | C302AP | D110AP |
| A267   | C308R  |      | A304AP | C136AP | C306   | D134AP |
| B107   | C322R  |      | B126AP | C148AP | C306AP | F107   |
| B124AP |        |      |        | C152AP | C314AP | F108R  |
| B126   |        |      |        |        |        |        |

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

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
|       |        |

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

ACCOUNT NUMBER AND TITLE: **4590 APPORTIONMENTS UNAVAILABLE -  
ANTICIPATED RESOURCES**

| DEBIT  |        |        | CREDIT |
|--------|--------|--------|--------|
| A122   | C152AP | C328AP | A118   |
| A186AP | C154AP | C342AP | A140AP |
| A304AP | C182AP | D108AP | A308R  |
| B126AP | C208AP | D110AP | C304R  |
| C106AP | C210AP | D134AP | C308R  |
| C109AP | C214AP | F112   | C322R  |
| C116AP | C302AP |        |        |
| C124AP | C306AP |        |        |
| C130AP | C314AP |        |        |
| C132AP | C316AP |        |        |
| C136AP | C318AP |        |        |
| C148AP | C320AP |        |        |

ACCOUNT NUMBER AND TITLE: **4610 ALLOTMENTS - REALIZED  
RESOURCES**

| DEBIT  |       |      |      | CREDIT |        |        |        |
|--------|-------|------|------|--------|--------|--------|--------|
| A106   | B202  | D116 | F110 | A120   | C112   | C208AP | D110AP |
| A148   | B204  | D302 | F113 | A122   | C116AP | C210AP | D302R  |
| A150   | B206  | D402 | F122 | A186AP | C124AP | C214AP | F134AP |
| A154AP | B210  | D404 | F210 | A304AP | C130AP | C302AP | F107   |
| A168AP | B306  | D406 | F212 | B126AP | C132AP | C306AP | F108R  |
| A259   | B314  | D408 |      | B202R  | C134   | C314AP |        |
| A266   | B322  | D410 |      | B204R  | C136AP | C316AP |        |
| A267   | B332  | D616 |      | B208   | C137   | C318AP |        |
| A308R  | B334  | F106 |      | B304   | C138   | C320AP |        |
| B102   | B344  | F108 |      | C106   | C139   | C328AP |        |
| B104   | C204  | F109 |      | C106AP | C148AP | C342AP |        |
| B106   | C304R |      |      | C109AP | C152AP | D108AP |        |
| B107   | C308R |      |      |        | C154AP |        |        |
| B108   |       |      |      |        | C182AP |        |        |
| B109   |       |      |      |        |        |        |        |
| B114   |       |      |      |        |        |        |        |
| B116   |       |      |      |        |        |        |        |
| B122   |       |      |      |        |        |        |        |
| B138   |       |      |      |        |        |        |        |

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

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS NOT  
SUBJECT TO APPORTIONMENT**

| DEBIT  |        |       |      | CREDIT |        |        |        |        |
|--------|--------|-------|------|--------|--------|--------|--------|--------|
| A106   | A218   | B202  | D408 | A102   | A192   | B202R  | C138   | C314AP |
| A118   | A223   | B204  | D410 | A104   | A194   | B204R  | C139   | C316AP |
| A127   | A225   | B206  | D616 | A108   | A196   | B208   | C148AP | C318AP |
| A128   | A230   | B210  | F106 | A110   | A217   | B304   | C152AP | C320AP |
| A129   | A251   | B306  | F108 | A114   | A219   | C106AP | C154AP | C324   |
| A130   | A252   | B314  | F109 | A122   | A220   | C190AP | C158   | C326   |
| A131   | A259   | B322  | F110 | A128R  | A231   | C112   | C172   | C328AP |
| A132   | A266   | B334  | F113 | A137R  | A232   | C116AP | C176   | C342   |
| A133   | A267   | C304  | F122 | A152   | A238   | C124   | C182AP | C342AP |
| A134   | A269   | C304R | F212 | A162   | A249   | C124AP | C190   | D108AP |
| A135   | A270   | C308  |      | A166   | A250   | C130AP | C208AP | D110AP |
| A136   | A278   | C308R |      | A176   | A258   | C132   | C210AP | F107   |
| A137   | A281   | C322R |      | A177   | A264   | C132AP | C214AP | F108R  |
| A139   | A308R  | D116  |      | A178R  | A268   | C134   | C302   | F210   |
| A140AP | B102   | D402  |      | A186   | A276   | C136   | C302AP |        |
| A148   | B103   | D404  |      | A186AP | A302   | C136AP | C306   |        |
| A154AP | B107   | D406  |      | A190   | A304AP |        | C306AP |        |
| A160   | B121   |       |      | A190   | B126AP |        |        |        |
| A164   | B124AP |       |      |        |        |        |        |        |
| A168AP | B126   |       |      |        |        |        |        |        |
| A174   | B128AP |       |      |        |        |        |        |        |
| A178   | B129   |       |      |        |        |        |        |        |
| A179   | B138   |       |      |        |        |        |        |        |
| A185AP |        |       |      |        |        |        |        |        |
| A214   |        |       |      |        |        |        |        |        |

ACCOUNT NUMBER AND TITLE: **4630 FUNDS NOT AVAILABLE FOR  
COMMITMENT/OBLIGATION**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| F210  | F212 | A138   | A140 |

U.S. Government Standard General Ledger  
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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  
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ACCOUNT NUMBER AND TITLE: **4802 UNDELIVERED ORDERS -  
OBLIGATIONS, PREPAID/ADVANCED**

| DEBIT |      | CREDIT |  |
|-------|------|--------|--|
| B404  | F222 | B206   |  |
| C112  |      | F222   |  |

ACCOUNT NUMBER AND TITLE: **4831 UNDELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED, UNPAID**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| A253  | F226 | A262   | F226 |
| A254  |      | A263   |      |

ACCOUNT NUMBER AND TITLE: **4832 UNDELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED -  
PREPAID/ADVANCED**

| DEBIT |      | CREDIT |      |
|-------|------|--------|------|
| A256  | F222 | A257   | F222 |
| A288  |      | A289   |      |



**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **4871 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR UNPAID UNDELIVERED  
ORDERS - OBLIGATIONS, RECOVERIES**

| DEBIT |      |      | CREDIT |
|-------|------|------|--------|
| A308  | D132 | D136 | F226   |
| D120  | D134 | D138 |        |

ACCOUNT NUMBER AND TITLE: **4872 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR PREPAID/ADVANCED  
UNDELIVERED ORDERS -  
OBLIGATIONS, REFUNDS  
COLLECTED**

| DEBIT | CREDIT |
|-------|--------|
| C130  | F222   |

ACCOUNT NUMBER AND TITLE: **4881 UPWARD ADJUSTMENTS OF  
PRIOR-YEAR UNDELIVERED  
ORDERS - OBLIGATIONS, UNPAID**

| DEBIT | CREDIT               |
|-------|----------------------|
| F226  | D114    D118<br>D116 |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **4882 UPWARD ADJUSTMENTS OF  
PRIOR-YEAR UNDELIVERED  
ORDERS - OBLIGATIONS, PREPAID/  
ADVANCED**

| DEBIT | CREDIT |
|-------|--------|
| F222  | D122   |

ACCOUNT NUMBER AND TITLE: **4901 DELIVERED ORDERS -  
OBLIGATIONS, UNPAID**

| DEBIT                        | CREDIT   |
|------------------------------|--|
| A261<br>B110<br>B112<br>F218 | A259    B332    D134    D616<br>B302    B334    D402    F218<br>B304    B344    D404<br>B306    B346    D406<br>B314    D114    D408<br>B322    D116    D410<br>D132 |

ACCOUNT NUMBER AND TITLE: **4902 DELIVERED ORDERS -  
OBLIGATIONS, PAID**

| DEBIT  | CREDIT   |
|--|--|
| C134<br>C137<br>C138<br>C139<br>F214<br>F216 | A146    B106    B130<br>A261    B107    B138<br>A266    B108    B404<br>A267    B109    C204<br>B102    B110    C206<br>B103    B112    C224<br>B104    B114    F216<br>B105    B116<br>B122 |

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

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

| DEBIT | CREDIT |
|-------|--------|
|       |        |

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED,  
UNPAID

| DEBIT        | CREDIT        |
|--------------|---------------|
| A255<br>F218 | A255R<br>F218 |

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS  
OF PRIOR-YEAR UNPAID  
DELIVERED ORDERS -  
OBLIGATIONS, RECOVERIES

| DEBIT                 | CREDIT |
|-----------------------|--------|
| D102     F128<br>D110 | F218   |

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS  
OF PRIOR-YEAR PAID DELIVERED  
ORDERS - OBLIGATIONS, REFUNDS  
COLLECTED

| DEBIT                          | CREDIT |
|--------------------------------|--------|
| C132     D104<br>C136     D108 | F216   |

U.S. Government Standard General Ledger  
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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<br>A306    C222    C350<br>A310    C342    C351<br>C109    C345 |

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS  
SOLD

| DEBIT | CREDIT |
|-------|--------|
| D202  | F228   |

**U.S. Government Standard General Ledger  
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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  
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ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

| DEBIT | CREDIT |      |      |      |
|-------|--------|------|------|------|
| C322  | A186   | C154 | C217 | D510 |
| D510R | A188   | C188 | C226 |      |
| F228  | C109   | C215 | C320 |      |
|       | C142   | C216 | C326 |      |

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLES/  
UNINVESTED FUNDS

| DEBIT | CREDIT |      |      |
|-------|--------|------|------|
| F228  | A186   | C154 | C217 |
|       | A188   | C188 | C226 |
|       | C109   | C214 |      |
|       | C142   | C216 |      |

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE -  
LOANS RECEIVABLE

| DEBIT | CREDIT |
|-------|--------|
| D202  | F228   |
| D216  |        |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS**

| DEBIT        | CREDIT |
|--------------|--------|
| D202<br>D216 | F228   |

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER**

| DEBIT        | CREDIT |
|--------------|--------|
| D202<br>D216 | F228   |

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE**

| DEBIT | CREDIT   |
|-------|--|
| F228  | A186    C188    C217<br>A188    C202    C226<br>C109    C214<br>C142    C216 |

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

ACCOUNT NUMBER AND TITLE: **5329 CONTRA REVENUE FOR PENALTIES,  
FINES, AND ADMINISTRATIVE FEES**

| DEBIT        | CREDIT |
|--------------|--------|
| D202<br>D216 | F228   |

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

| DEBIT | CREDIT                                       |
|-------|--|
| F228  | A186    C190    C216<br>C109    C214    C217 |

ACCOUNT NUMBER AND TITLE: **5409 CONTRA REVENUE FOR BENEFIT  
PROGRAM REVENUE**

| DEBIT | CREDIT |
|-------|--------|
| D202  | F228   |

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE  
PREMIUM REVENUE**

| DEBIT | CREDIT                       |
|-------|------------------------------|
| F228  | C109    C217<br>C216    C218 |



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

ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE  
AND GUARANTEE PREMIUM  
REVENUE**

| DEBIT | CREDIT |
|-------|--------|
| D202  | F228   |

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE -  
FINANCIAL RESOURCES**

| DEBIT | CREDIT                               |
|-------|--------------------------------------|
| F228  | A186    C158    C202<br>A188    C192 |

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS  
FINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|--------|
| D202  | F228   |

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -  
NONFINANCIAL RESOURCES**

| DEBIT | CREDIT       |
|-------|--------------|
| F228  | C102<br>C164 |

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ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -  
NONFINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|--------|
| D202  | F228   |

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

| DEBIT         | CREDIT                     |
|---------------|----------------------------|
| C132R    F128 | A146AP    B304AP    D114AP |
| C134R    F228 | A267AP    B306AP    D116AP |
| C136R    F232 | B102AP    B314AP    D126AP |
| C138R         | B105AP    B322AP    D132AP |
| C139R         | B106AP    B332AP    D402AP |
| D102R         | B107AP    B334AP    D404AP |
|               | B108AP    B344AP    D406AP |
|               | B118AP    B404AP    D408AP |
|               | B130AP    C206AP    D410AP |
|               | B134        D106AP         |
|               | B302AP                     |

ACCOUNT NUMBER AND TITLE: **5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD  
ADJUSTMENTS - RESTATED**

| DEBIT          | CREDIT                   |
|----------------|--------------------------|
| D106R    D116R | D102AP    D108AP    D704 |
| D114R    F228  | D104AP    D110AP         |

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD  
ADJUSTMENTS - NOT RESTATED**

| DEBIT |       |  | CREDIT |        |      |
|-------|-------|--|--------|--------|------|
| D106R | D116R |  | D102AP | D108AP | D702 |
| D114R | F228  |  | D104AP | D110AP |      |

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES  
TRANSFERRED IN WITHOUT  
REIMBURSEMENT**

| DEBIT |  |  | CREDIT |      |      |
|-------|--|--|--------|------|------|
| D855  |  |  | A289   | D852 | D854 |
| F228  |  |  |        | D853 |      |

ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES  
TRANSFERRED OUT WITHOUT  
REIMBURSEMENT**

| DEBIT |      |      | CREDIT |  |  |
|-------|------|------|--------|--|--|
| A288  | D808 | D810 | D811   |  |  |
| D112  | D809 |      | F228   |  |  |

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

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED IN**

| DEBIT        | CREDIT                         |
|--------------|--------------------------------|
| F228<br>F232 | A133 <b>AP</b><br>A184<br>A185 |

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED OUT**

| DEBIT                           | CREDIT       |
|---------------------------------|--------------|
| A133     A185 <b>AP</b><br>A183 | F228<br>F232 |

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES  
TRANSFERS-IN**

| DEBIT         | CREDIT                |
|---------------|-----------------------|
| A237     F228 | A238     A264<br>A258 |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-IN**

| DEBIT | CREDIT |      |      |
|-------|--------|------|------|
| A218  | A171   | A220 | A250 |
| A269  | A173   | A228 | A263 |
| A285  | A177   | A232 | A268 |
| A287  | A217   | A236 | A276 |
| F228  | A219   | A246 | A280 |

ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT**

| DEBIT                  | CREDIT |
|------------------------|--------|
| A259      A267<br>A266 | F228   |

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT**

| DEBIT                              | CREDIT         |
|------------------------------------|----------------|
| A131      A223      A234      A270 | A221      A286 |
| A134      A225      A248      A278 | A231      F228 |
| A143      A226      A252      A281 | A271           |
| A179      A230      A253           | A284           |
| A214                               |                |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

| DEBIT | CREDIT |
|-------|--------|
| F228  | D602   |

ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

| DEBIT | CREDIT               |
|-------|----------------------|
| F228  | A182    F228<br>C222 |

ACCOUNT NUMBER AND TITLE: **5799 ADJUSTMENT OF APPROPRIATIONS  
USED**

| DEBIT | CREDIT |
|-------|--------|
|       | F228   |

ACCOUNT NUMBER AND TITLE: **5800 TAX REVENUE COLLECTED**

| DEBIT | CREDIT                               |
|-------|--------------------------------------|
| F228  | A186    C143<br>A188    C217<br>C142 |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE ACCRUAL  
ADJUSTMENT**

| DEBIT        | CREDIT |
|--------------|--------|
| C143<br>F228 | C202   |

ACCOUNT NUMBER AND TITLE: **5809 CONTRA REVENUE FOR TAXES**

| DEBIT        | CREDIT |
|--------------|--------|
| D202<br>D216 | F228   |

ACCOUNT NUMBER AND TITLE: **5890 TAX REVENUE REFUNDS**

| DEBIT        | CREDIT |
|--------------|--------|
| B118<br>B318 | F228   |

ACCOUNT NUMBER AND TITLE: **5900 OTHER REVENUE**

| DEBIT | CREDIT   |
|-------|--|
| F228  | A186    C172    C214    C330<br>A188    C174    C216    C336<br>C109    C188    C217    D342<br>C142    C202    C218    D346 |

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ACCOUNT NUMBER AND TITLE: **5909 CONTRA REVENUE FOR OTHER  
REVENUE**

| DEBIT        | CREDIT |
|--------------|--------|
| D202<br>D216 | F228   |

ACCOUNT NUMBER AND TITLE: **5990 COLLECTIONS FOR OTHERS**

| DEBIT        | CREDIT |
|--------------|--------|
| C142<br>C143 | F228   |

ACCOUNT NUMBER AND TITLE: **5991 ACCRUED COLLECTIONS FOR  
OTHERS**

| DEBIT        | CREDIT               |
|--------------|----------------------|
| C202<br>C226 | C143    F228<br>D216 |



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

ACCOUNT NUMBER AND TITLE: **6100 OPERATING EXPENSES/  
PROGRAM COSTS**

| DEBIT |      |      |      |      | CREDIT |      |      |
|-------|------|------|------|------|--------|------|------|
| A146  | B138 | C102 | D132 | D616 | C132   | D108 | D618 |
| A267  | B302 | D106 | D134 | D620 | C134   | D110 | F128 |
| B102  | B304 | D114 | D307 | D622 | C136   | D502 | F228 |
| B104  | B306 | D116 | D322 | D806 | C138   | D504 | F232 |
| B105  | B314 | D126 | D402 |      | C139   | D506 |      |
| B106  | B344 |      | D404 |      | D102   | D508 |      |
| B107  | B404 |      | D408 |      | D104   |      |      |

ACCOUNT NUMBER AND TITLE: **6190 CONTRA BAD DEBT EXPENSE -  
INCURRED FOR OTHERS**

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| F228  |  | D214   |  |

ACCOUNT NUMBER AND TITLE: **6199 ADJUSTMENT TO SUBSIDY  
EXPENSE**

| DEBIT |  | CREDIT |  |
|-------|--|--------|--|
| F228  |  | D112   |  |

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

ACCOUNT NUMBER AND TITLE: **6310 INTEREST EXPENSES ON  
BORROWING FROM THE BUREAU OF  
PUBLIC DEBT AND/OR THE FEDERAL  
FINANCING BANK**

| DEBIT        | CREDIT       |
|--------------|--------------|
| B109<br>B322 | F228<br>F232 |

ACCOUNT NUMBER AND TITLE: **6320 INTEREST EXPENSES ON  
SECURITIES**

| DEBIT        | CREDIT       |
|--------------|--------------|
| B109<br>B322 | F228<br>F232 |

ACCOUNT NUMBER AND TITLE: **6330 OTHER INTEREST EXPENSES**

| DEBIT                                | CREDIT       |
|--------------------------------------|--------------|
| B109    B322    D516<br>B318    D112 | F228<br>F232 |

ACCOUNT NUMBER AND TITLE: **6400 BENEFIT EXPENSE**

| DEBIT                | CREDIT |
|----------------------|--------|
| B404<br>D404<br>D406 | F228   |

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

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

| DEBIT |      |      | CREDIT |       |      |
|-------|------|------|--------|-------|------|
| C330  | D326 | D506 | C132   | D104  | F228 |
| D106  | D354 | D612 | C134   | D354R |      |
| D114  | D402 |      | C212   | D504  |      |
| D116  | D502 |      | D102   | D508  |      |

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

| DEBIT |      | CREDIT |
|-------|------|--------|
| D502  | D508 | D309   |
| D504  | F228 | D604   |
| D506  |      |        |

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

| DEBIT | CREDIT |
|-------|--------|
| F228  | D309   |

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION,  
AND DEPLETION

| DEBIT | CREDIT    |
|-------|-----------|
| D514  | D502 D604 |
|       | D504 F228 |
|       | D506      |
|       | D508      |

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

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

| DEBIT        | CREDIT |
|--------------|--------|
| D204<br>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<br>C137    D354<br>C138    D606<br>C139    F228 | C212    D319 <b>R</b><br>D128    D354 <b>R</b><br>D318    F228 |

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

| DEBIT                        | CREDIT  |
|------------------------------|---|
| B324    F130<br>B328<br>D614 | B316    D410 <b>R</b><br>B328 <b>R</b> F228<br>B344 |

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

ACCOUNT NUMBER AND TITLE: **6850 EMPLOYER CONTRIBUTIONS TO  
EMPLOYEE BENEFIT PROGRAMS  
NOT REQUIRING CURRENT-YEAR  
BUDGET AUTHORITY -  
UNOBLIGATED**

| DEBIT | CREDIT          |
|-------|-----------------|
| B326  | B326R      F228 |

ACCOUNT NUMBER AND TITLE: **6900 NONPRODUCTION COSTS**

| DEBIT                    | CREDIT         |
|--------------------------|----------------|
| B102      B404      D134 | C132      D108 |
| B302      D106      D402 | C134      D110 |
| B304      D114           | C212      F228 |
| B306      D116           | D102           |
| B344      D132           | D104           |

ACCOUNT NUMBER AND TITLE: **7110 GAINS ON DISPOSITION OF ASSETS - OTHER**

| DEBIT | CREDIT         |
|-------|----------------|
| F230  | C312      C348 |
|       | C328      C350 |
|       | C332      D850 |
|       | C345           |

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

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

| DEBIT | CREDIT                                       |
|-------|--|
| F230  | C302    C324<br>C306    C326<br>C320<br>C322 |

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

| DEBIT | CREDIT |
|-------|--------|
| F230  |        |

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

| DEBIT         | CREDIT       |
|---------------|--------------|
| F140R    F230 | F136    F140 |

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

| DEBIT | CREDIT               |
|-------|----------------------|
| F230  | D356    D360    D364 |

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

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

| DEBIT |      |      | CREDIT |
|-------|------|------|--------|
| C312  | C348 | D850 | F231   |
| C328  | C350 |      |        |
| C334  | D213 |      |        |
| C345  | D802 |      |        |

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

| DEBIT |      |  | CREDIT |
|-------|------|--|--------|
| C304  | C324 |  | F231   |
| C308  | C326 |  |        |
| C320  | D802 |  |        |
| C322  |      |  |        |

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

| DEBIT |  |  | CREDIT |
|-------|--|--|--------|
|       |  |  | F231   |

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

| DEBIT |      |  | CREDIT     |
|-------|------|--|------------|
| F138  | F140 |  | F140R F231 |

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ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

| DEBIT |      |      | CREDIT |  |
|-------|------|------|--------|--|
| A182  | D316 | D355 | B328R  |  |
| B108  | D330 | D358 | C137   |  |
| B328  | D336 | D362 | F231   |  |
| C194  | D352 |      |        |  |

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

| DEBIT |  |  | CREDIT |  |
|-------|--|--|--------|--|
| D338  |  |  | F231   |  |
| F230  |  |  |        |  |

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

| DEBIT |      |  | CREDIT |      |
|-------|------|--|--------|------|
| D106  | F230 |  | D102   | D110 |
| D114  |      |  | D104   | F231 |
| D116  |      |  | D108   |      |

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS - RESTATED

| DEBIT |      |  | CREDIT |      |
|-------|------|--|--------|------|
| D106  | D321 |  | D102   | D110 |
| D114  | D324 |  | D104   | F231 |
| D116  | F230 |  | D108   |      |



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ACCOUNT NUMBER AND TITLE: **7500 DISTRIBUTIONS OF INCOME -  
DIVIDEND**

| DEBIT | CREDIT |
|-------|--------|
|       | F231   |

ACCOUNT NUMBER AND TITLE: **7600 CHANGES IN ACTUARIAL LIABILITY**

| DEBIT        | CREDIT        |
|--------------|---------------|
| B330<br>F230 | B330R<br>F231 |

ACCOUNT NUMBER AND TITLE: **8010 GUARANTEED LOAN LEVEL**

| DEBIT | CREDIT       |
|-------|--------------|
| E102  | F234<br>F240 |

ACCOUNT NUMBER AND TITLE: **8015 GUARANTEED LOAN LEVEL -  
UNAPPORTIONED**

| DEBIT | CREDIT |
|-------|--------|
| E104  | E102   |

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ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -  
APPORTIONED

| DEBIT        | CREDIT |
|--------------|--------|
| E106<br>F236 | E104   |

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

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

ACCOUNT NUMBER AND TITLE: **8040 GUARANTEED LOAN LEVEL -  
USED AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| F234  | E106   |

ACCOUNT NUMBER AND TITLE: **8045 GUARANTEED LOAN LEVEL -  
UNUSED AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| F240  | F236   |

ACCOUNT NUMBER AND TITLE: **8050 GUARANTEED LOAN PRINCIPAL  
OUTSTANDING**

| DEBIT | CREDIT |
|-------|--------|
| E108  | E110   |

ACCOUNT NUMBER AND TITLE: **8053 GUARANTEED LOAN NEW  
DISBURSEMENTS BY LENDER**

| DEBIT | CREDIT |
|-------|--------|
| F238  | E108   |

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Account Transaction Postings**

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

ACCOUNT NUMBER AND TITLE: **8065 GUARANTEED LOAN COLLECTIONS,  
DEFAULTS, AND ADJUSTMENTS**

| DEBIT | CREDIT |
|-------|--------|
| E110  | F239   |

ACCOUNT NUMBER AND TITLE: **8068 RESERVED FOR AGENCY USE**

| DEBIT | CREDIT |
|-------|--------|
|       |        |

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

ACCOUNT NUMBER AND TITLE: **8070 GUARANTEED LOAN CUMULATIVE  
DISBURSEMENTS BY LENDERS**

| DEBIT | CREDIT |
|-------|--------|
| F239  | F238   |

ACCOUNT NUMBER AND TITLE: **8801 OFFSET FOR PURCHASES OF  
CAPITALIZED ASSETS**

| DEBIT | CREDIT   |
|-------|--|
| F255  | B302AP    C132AP    D110AP<br>B304AP    C134AP    D114AP<br>B306AP    D102AP    D116AP<br>B334AP    D104AP    D132AP<br>B346AP    D106AP    D134AP<br>B404AP    D108AP    E202 |

ACCOUNT NUMBER AND TITLE: **8802 PURCHASES OF CAPITALIZED ASSETS**

| DEBIT  | CREDIT |
|--|--------|
| B302AP    C132AP    D110AP<br>B304AP    C134AP    D114AP<br>B306AP    D102AP    D116AP<br>B334AP    D104AP    D132AP<br>B346AP    D106AP    D134AP<br>B404AP    D108AP    E202 | F255   |

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