

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:

- **A 100-300** Funding Sources
- **B 100-400** Disbursements and Payables
- **C 100-300** Collections and Receivables
- **D 100-800** Adjustments/Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
- **E 100-200** Memorandum Entries
- **F 100-200** 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.

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

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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Account Transaction Listing**

TRANSACTION 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 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 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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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 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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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 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 NUMBER	TRANSACTION DESCRIPTION
A282	To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Transfers - Current-Year Authority - Receivable."
A283	To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Transfers - Current-Year Authority - 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.
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 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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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.

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TRANSACTION 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.

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TRANSACTION 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.

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TRANSACTION 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 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.

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

TRANSACTION 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 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 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 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 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 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 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.
F124	To record the closing of miscellaneous receipts at the end of the year.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> the amount needed to cover current-year obligations.
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations.
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F140	To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
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.
F230	To record the closing of gains and miscellaneous items into cumulative results of operations.
F231	To record the closing of losses and miscellaneous items into cumulative results of operations.
F232	To record the closing of the liquidating fund.
F233	To record closing of fiscal-year activity to unexpended appropriations.
F234	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F236	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F238	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F239	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

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

TRANSACTION 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 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 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, **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, 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 Transfers - Current-Year Authority - 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 Transfers - Current-Year Authority - 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 "Transfers - Current-Year Authority - 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
Credit 4171 Transfers - Current-Year Authority - 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 "Transfers - Current-Year Authority - 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 Transfers - Current-Year Authority - Payable
Credit 4170 Transfers - Current-Year Authority

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

- 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

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

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

**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
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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
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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

F124 To record the closing of miscellaneous receipts at the end of the year.

Comment: See USSGL TC-C142 for original transaction.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
Credit 1010 Fund Balance With Treasury

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

- F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (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

**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 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 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

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

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

U.S. Government Standard General Ledger
Account Transactions

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 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		C136	C314	A105	A267	B128
A110	A255 R	C137	C316	A106	A274	B128 AP
A133 AP	A260	C138	C318	A112	A278	B129
A155	A262	C140	C320	A130	A283	B130
A156	A263	C142	C322	A131	A285	B136
A170	A264	C143	C324	A132	A287	B138
A171	A272	C146	C326	A133	A308	B185 AP
A175	A276	C148	C328	A134	B102	B206
A181	A282	C152	C330	A136	B103	C204
A182	A284	C154	C332	A146	B104	C206
A184	A286	C158	C334	A169	B105	C224
A185	B123	C172	C336	A180	B106	D122
A186	B125	C176	C340	A183	B107	D126
A188	B127	C182	C342	A185 AP	B108	D302
A196	B402	C184	C348	A214	B109	D304
A219	C104	C186	D104	A225	B110	F106
A220	C106	C188	D108	A226	B112	F108
A224	C108	C190	D302 R	A230	B114	F110
A228	C109	C302	D303	A248	B116	F120
A231	C112	C304	F107	A251	B118	F122
A232	C116	C306	F108 R	A252	B119	F124
A246	C120	C308		A253	B120	
A249	C122	C312		A254	B121	
A250	C124			A255	B122	
	C126			A261	B124	
	C130			A266	B124 AP	
	C132				B126	
	C134					

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 C174 D344	C144R C146 C148 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 C150	B140 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 C192 D364 C194	B142 D362 C230 D358

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT	CREDIT
A258 C212 C312 D128 A310 C214 C345 D130 C202 C216 C350 D364 C204 C217 D852 C208 C222 C210 C228 C230	A196 C138 D206 A260 C139 D362 C106 C140 D808 C109 C143 C126R C178 C130 C186 C136 C194 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 D204 D214 D216

ACCOUNT NUMBER AND TITLE: **1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE**

DEBIT	CREDIT
C214 D852 C216 C217	A196 C109 D808

ACCOUNT NUMBER AND TITLE: **1325 TAXES RECEIVABLE**

DEBIT	CREDIT
C202 D852	C143 D808 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		
B104AP	C215	C220	A196	C143	D218
B124AP	C216	C226	C109	D210	D808
B128AP	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 D218 D808	D202 D852 D204 D214 D216

ACCOUNT NUMBER AND TITLE: **1350 LOANS RECEIVABLE**

DEBIT	CREDIT
B104 AP C224 D852 C206 C316 C220 C318	C109 D208 D808 C162 D210 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		D202	D852
D808		D214	
		D216	

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT		CREDIT		
C314	D210	A182	C118	C228
C316	D512	B104AP	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 R	C132	D108	D809
B304	D114	D334	C134	D110	D850
B306	D116	D354 R	C212	D213	
B404	D132	D356	C345	D330	
C164	D134	D850	C348	D332	
	D318 AP	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 R	D809	D319	D853

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR RESALE**

DEBIT				CREDIT				
B302	B404	D134	D354 R	C345	D102	D314	D328 R	D809
B304	D106	D314 R	D356	C348	D108	D316	D354	D850
B306	D132	D317 R	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 R
	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 D853	C168 D342 C174 D809

ACCOUNT NUMBER AND TITLE: **1532 SEIZED CASH DEPOSITED**

DEBIT	CREDIT
C168	C170 D304

ACCOUNT NUMBER AND TITLE: **1541 FORFEITED PROPERTY HELD FOR
SALE**

DEBIT	CREDIT
B338 D342 B340 D853 C178	C336 C350 D346 C340 D213 D350 C345 D222 D809 C348 D344

ACCOUNT NUMBER AND TITLE: **1542 FORFEITED PROPERTY HELD FOR
DONATION OR USE**

DEBIT	CREDIT
D346 D853 D350	D222 D804 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 C306 C308 C324	B128 D854

ACCOUNT NUMBER AND TITLE: **1622 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES**

DEBIT	CREDIT
B126 D854	C122 D810 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 C302 D854 C304 C326 D510	C124 D810 C306 D854 C308 C324 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 D854	C124 C320 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 C308 D810	B128 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 D510	C308 D510R 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 C322 C324 C326 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
Account Transaction Postings**

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
Account Transaction Postings**

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
Account Transaction Postings**

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 D811	A150 D855 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 D112 D811	A182 C126 B104AP C220 C104 C228 C118 D516 D855

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

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

DEBIT	CREDIT
B110 B308 D102 D110	B318 D106 D402 B324 D114 D408 D116 D132 D134

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT	CREDIT
B110 C139	D132 D402

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	D132 D402 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 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 D855

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

DEBIT	CREDIT
B326R D811	B326 D855

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY**

DEBIT	CREDIT
B326R D811	B324 D855 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 B121	A156 D855

ACCOUNT NUMBER AND TITLE: **2530 SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY**

DEBIT	CREDIT
	B123 B127 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
Account Transaction Postings**

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 D116

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

ACCOUNT NUMBER AND TITLE: **2610 ACTUARIAL PENSION LIABILITY**

DEBIT		CREDIT	
B103	D406 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 D811		B330	D855

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

ACCOUNT NUMBER AND TITLE: **2690 OTHER ACTUARIAL LIABILITIES**

DEBIT	CREDIT
B330R D811	B324 D855 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 B328R	A143 D855 B328

ACCOUNT NUMBER AND TITLE: **2940 CAPITAL LEASE LIABILITY**

DEBIT	CREDIT
B110 D811	B346 D855

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Account Transaction Postings**

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 D216 F124	C142 C202 C226

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Account Transaction Postings

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
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **3102 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN**

DEBIT	CREDIT
F233	A220 A246 A262 A228 A249 A232 A257

ACCOUNT NUMBER AND TITLE: **3103 UNEXPENDED APPROPRIATIONS -
TRANSFERS-OUT**

DEBIT	CREDIT
A214 A251 A226 A254 A230 A256 A248	A231 F233

ACCOUNT NUMBER AND TITLE: **3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS**

DEBIT	CREDIT
A106 A136 F122 A112 A169 F233 A130 F106 A132 F120	F233

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

ACCOUNT NUMBER AND TITLE: **3107 UNEXPENDED APPROPRIATIONS -
USED**

DEBIT			CREDIT
A146AP	B306AP	D126AP	C132R
A267AP	B314AP	D132AP	C134R
B102AP	B322AP	D402AP	C136R
B105AP	B332AP	D404AP	C138R
B106AP	B334AP	D406AP	C139R
B107AP	B344AP	D408AP	D102R
B108AP	B404AP	D410AP	F128
B118AP	C206AP	D616AP	F233
B130AP	D106AP		
B134	D114AP		
B302AP	D116AP		
B304AP			

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

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

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

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

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

ACCOUNT NUMBER AND TITLE: **3310 CUMULATIVE RESULTS OF OPERATIONS**

DEBIT	CREDIT
F228 F231	F228 F230

ACCOUNT NUMBER AND TITLE: **4032 ESTIMATED CONTRACT AUTHORITY**

DEBIT	CREDIT
A176	A168 F112

ACCOUNT NUMBER AND TITLE: **4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY**

DEBIT	CREDIT
A172 A178R F114	A178 F118

ACCOUNT NUMBER AND TITLE: **4042 ESTIMATED INDEFINITE BORROWING AUTHORITY**

DEBIT	CREDIT
A162	A154 F112

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
B119 F114 B120 B136	A142 A143 F118

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES

DEBIT	CREDIT
A140 F116	C109 C132 C152 C316 C342 C116 C136 C154 C318 C348 C130 C148 C314 C328 D108 F112

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

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	

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

ACCOUNT NUMBER AND TITLE: **4083 TRANSERS - CURRENT-YEAR AUTHORITY -
RECEIVABLE - TRANSFERRED**

DEBIT	CREDIT
A285 F262	A284 F262R

ACCOUNT NUMBER AND TITLE: **4111 DEBT LIQUIDATION
APPROPRIATIONS**

DEBIT	CREDIT
A104 F108R	F108 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	

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

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 F108R	F108 F204

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT	CREDIT
A104 A155 F108R	A105 F108 A125 F204

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

ACCOUNT NUMBER AND TITLE: **4120 APPROPRIATIONS ANTICIPATED - INDEFINITE**

DEBIT	CREDIT
A102 C304 C308 F116	A104 C306 A186 F112 C124 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

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

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 A268 F260R	A175 F260 A269 A272

ACCOUNT NUMBER AND TITLE: **4127 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - PAYABLE**

DEBIT	CREDIT
A271 A274	A270

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

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - TRANSFERS-IN

DEBIT	CREDIT
A272 A276	F204

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - TRANSFERS-OUT

DEBIT	CREDIT
F204	A274 A278

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT
AUTHORITY WITHDRAWN

DEBIT	CREDIT
F204	A169

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

ACCOUNT NUMBER AND TITLE: **4131 CURRENT-YEAR AUTHORITY
REALIZED**

DEBIT	CREDIT
A166 F112 A168	F206

ACCOUNT NUMBER AND TITLE: **4133 REDUCTIONS OF CONTRACT AUTHORITY**

DEBIT	CREDIT
F206	A172 F113 A174

ACCOUNT NUMBER AND TITLE: **4134 CONTRACT AUTHORITY WITHDRAWN**

DEBIT	CREDIT
F206	D136

ACCOUNT NUMBER AND TITLE: **4135 CONTRACT AUTHORITY
LIQUIDATED**

DEBIT	CREDIT
A169 F206	A170 A175 A171

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

ACCOUNT NUMBER AND TITLE: **4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS**

DEBIT	CREDIT
A175	A173

ACCOUNT NUMBER AND TITLE: **4137 TRANSFERS OF CONTRACT AUTHORITY**

DEBIT	CREDIT
A177 A180	A179 A181

ACCOUNT NUMBER AND TITLE: **4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY**

DEBIT	CREDIT
A170 A175 A171	F204

ACCOUNT NUMBER AND TITLE: **4139 CONTRACT AUTHORITY CARRIED FORWARD**

DEBIT	CREDIT
F206	F206

**U.S. Government Standard General Ledger
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 A154	F208

ACCOUNT NUMBER AND TITLE: **4143 REDUCTIONS OF BORROWING AUTHORITY**

DEBIT	CREDIT
F208	A148 F113 A158 A160

ACCOUNT NUMBER AND TITLE: **4144 BORROWING AUTHORITY WITHDRAWN**

DEBIT	CREDIT
F208	D138

**U.S. Government Standard General Ledger
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 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

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

ACCOUNT NUMBER AND TITLE: **4157 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR APPROPRIATION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION**

DEBIT	CREDIT
A192	F132 F242 F215

ACCOUNT NUMBER AND TITLE: **4158 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION**

DEBIT	CREDIT
A194	F134 F244 F215

ACCOUNT NUMBER AND TITLE: **4160 ANTICIPATED TRANSFERS -
CURRENT-YEAR AUTHORITY**

DEBIT	CREDIT
A242 A248 F104	A244 F112 A246 A280 F104R

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

ACCOUNT NUMBER AND TITLE: **4165 ALLOCATIONS OF AUTHORITY -
ANTICIPATED FROM INVESTMENT
BALANCES**

DEBIT	CREDIT
A204	A217 F112

ACCOUNT NUMBER AND TITLE: **4166 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES**

DEBIT	CREDIT
A217 F261R A221 A225	A218 F261 A219 A223

ACCOUNT NUMBER AND TITLE: **4167 ALLOCATIONS OF REALIZED
AUTHORITY - TRANSFERRED
FROM INVESTED BALANCES**

DEBIT	CREDIT
A219 F204	A225 F204

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

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

DEBIT	CREDIT
A218 F248	A221 F247

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

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

ACCOUNT NUMBER AND TITLE: **4171 TRANSFERS - CURRENT-YEAR
AUTHORITY - RECEIVABLE**

DEBIT	CREDIT
A280 F262R	A282 F262

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

ACCOUNT NUMBER AND TITLE: **4172 TRANSFERS - CURRENT-YEAR
AUTHORITY - PAYABLE**

DEBIT	CREDIT
A283	A281

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

DEBIT	CREDIT
A181 A232 A220 F204 A231	A180 F204 A214 A230

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

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

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

ACCOUNT NUMBER AND TITLE: **4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES**

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104R

ACCOUNT NUMBER AND TITLE: **4190 TRANSFERS - PRIOR-YEAR BALANCES**

DEBIT	CREDIT
A246 F204 A249 A250	A248 F204 A251 A252

ACCOUNT NUMBER AND TITLE: **4195 TRANSFER OF OBLIGATED BALANCES**

DEBIT	CREDIT
A255R A284 F204 A257 A286 A262 A289 A263 A290	A253 A285 F204 A254 A287 A255 A288 A256 A291

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

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

DEBIT		CREDIT	
A238	F256	A237	F256R

ACCOUNT NUMBER AND TITLE: **4201 TOTAL ACTUAL RESOURCES -
COLLECTED**

DEBIT		CREDIT	
F204		B316	F204
		F214	

ACCOUNT NUMBER AND TITLE: **4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME**

DEBIT		CREDIT	
A302	A308	A304	C182
F116		F112	

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

DEBIT		CREDIT	
C110		F204	

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

ACCOUNT NUMBER AND TITLE: **4215 ANTICIPATED APPROPRIATION
TRUST FUND EXPENDITURE
TRANSFERS**

DEBIT	CREDIT
A114 F116	A258 F112

ACCOUNT NUMBER AND TITLE: **4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE**

DEBIT	CREDIT
A304 F263R	A310 C222 F263 C184 F109

ACCOUNT NUMBER AND TITLE: **4222 UNFILLED CUSTOMER ORDERS
WITH ADVANCE**

DEBIT	CREDIT
C182 F264R C184	A306 F110 A308 F264

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

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

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

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

DEBIT	CREDIT
A285 F266	A284 F266 R

ACCOUNT NUMBER AND TITLE: **4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED**

DEBIT	CREDIT
A285 F267	A284 F267 R

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

DEBIT	CREDIT
A310 C222 F266 R	C186 F266

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

DEBIT	CREDIT
A306 C186	F204

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

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 F204

ACCOUNT NUMBER AND TITLE: **4261 ACTUAL COLLECTIONS OF
BUSINESS-TYPE FEES**

DEBIT	CREDIT
C109 C116	C110 F204

ACCOUNT NUMBER AND TITLE: **4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL**

DEBIT	CREDIT
C109	F204

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

ACCOUNT NUMBER AND TITLE: **4263 ACTUAL COLLECTIONS OF LOAN INTEREST**

DEBIT	CREDIT
C109 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 C314 C318	F204

ACCOUNT NUMBER AND TITLE: **4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES**

DEBIT	CREDIT
C109 C182 C334 C148 C328 C342 C152 C330 C348 C158 C332	A306 C110 F204

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

ACCOUNT NUMBER AND TITLE: **4267 OTHER ACTUAL "GOVERNMENT -
TYPE" COLLECTIONS
FROM NON-FEDERAL SOURCES**

DEBIT	CREDIT
C109 C152 C148	B118 F204 C110

ACCOUNT NUMBER AND TITLE: **4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED**

DEBIT	CREDIT
C104 C126 C106	F204

ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM
TREASURY**

DEBIT	CREDIT
C109 C306 C124 C320 C140 C302	B124AP C304 B126 C308 B128AP C322 B129 F204

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

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 C140	C110 F204

ACCOUNT NUMBER AND TITLE: **4281 ACTUAL PROGRAM FUND SUBSIDY RECEIVABLE**

DEBIT	CREDIT
C208	C126

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

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

DEBIT	CREDIT
C214	C140

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

DEBIT	CREDIT
C210	

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

DEBIT	CREDIT

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

DEBIT	CREDIT
C214 C350 F267R	C140 C348 F267

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

ACCOUNT NUMBER AND TITLE: **4310 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS**

DEBIT	CREDIT
A138 F116	D110 F112 D134

ACCOUNT NUMBER AND TITLE: **4350 CANCELED AUTHORITY**

DEBIT	CREDIT
B316	F120 F122

ACCOUNT NUMBER AND TITLE: **4382 RESCISSION - NEW BUDGET
AUTHORITY - SPECIAL AND TRUST
TAFS DESIGNATED BY TREASURY
AS "AVAILABLE"**

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

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

ACCOUNT NUMBER AND TITLE: **4383 RESCISSION - PRIOR-YEAR - SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"**

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

ACCOUNT NUMBER AND TITLE: **4384 RESCINDED AMOUNTS APPROPRIATED IN SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"**

DEBIT	CREDIT
A108	F246 F250 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 F247 F249	A135 A218 A269

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

ACCOUNT NUMBER AND TITLE: **4391 ADJUSTMENTS TO INDEFINITE
NO-YEAR AUTHORITY**

DEBIT	CREDIT
F107 F204	F106 F204

ACCOUNT NUMBER AND TITLE: **4392 RESCISSION - NEW BUDGET AUTHORITY**

DEBIT	CREDIT
F204 F206 F208	A132 A136 A133 A185AP A134

ACCOUNT NUMBER AND TITLE: **4393 RESCISSION - PRIOR-YEAR**

DEBIT	CREDIT
F204 F206 F208	A132 A136 A133 A185AP A134

ACCOUNT NUMBER AND TITLE: **4394 RECEIPTS UNAVAILABLE FOR
OBLIGATION UPON COLLECTION**

DEBIT	CREDIT
A190 A278 C304 F140R A270 B126 C308	A108 C124 C306 C326 A188 C302 C324 F140 A196 F245

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR
OBLIGATION PURSUANT TO PUBLIC
LAW - TEMPORARY

DEBIT	CREDIT
A128R B129 B124AP F126 B128AP	A128

ACCOUNT NUMBER AND TITLE: 4396 AUTHORITY PERMANENTLY
UNAVAILABLE FOR OBLIGATION
PURSUANT TO PUBLIC LAW

DEBIT	CREDIT
F204	A106 A131 A112 A133 A130 A185AP

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED
FROM OBLIGATION

DEBIT	CREDIT
B126 F215 F132 F242	A127 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 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 A137R F212	A137

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

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY -
OMB DEFERRAL

DEBIT	CREDIT
A126R F210 F212	A126

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT	CREDIT
A105 A140 AP B121 F122	A102 A166 A219 C136 D108
A106 A142 B124 AP F212	A104 A176 A238 C158 D110
A116 A143 B126	A108 A178 R A242 C172 D134
A118 A160 B128 AP	A110 A182 A249 C176 D136
A125 A164 B129	A114 A184 A250 C190 D138
A126 A174 C304	A126 R A186 A258 C302 F104
A127 A178 C308	A128 R A190 A264 C306 F107
A128 A185 AP D136	A137 R A192 A268 C324 F108 R
A129 A218 D138	A138 A194 A276 C326 F114
A130 A225 F104 R	A140 A196 A302 C328 F116
A131 A244 F106	A152 A204 C106 C330 F126
A132 A251 F108	A162 A217 C124 C332 F130 AP
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	B128 AP	F106	A116	C106 AP	C154 AP	C316 AP
A120	B129	F108	A122	C109 AP	C182 AP	C318 AP
A179	B138	F113	A177	C116 AP	C208 AP	C320 AP
A214	C106	F122	A186 AP	C124	C210 AP	C328 AP
A230	C304	F210	A220	C124 AP	C214 AP	C342 AP
A259	C304 R	F212	A231	C130 AP	C302	D108 AP
A266	C308		A232	C132 AP	C302 AP	D110 AP
A267	C308 R		A304 AP	C136 AP	C306	D134 AP
B107	C322 R		B126 AP	C148 AP	C306 AP	F107
B124 AP				C152 AP	C314 AP	F108 R
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
Account Transaction Postings**

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
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS - EXPIRED
AUTHORITY**

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

ACCOUNT NUMBER AND TITLE: **4700 COMMITMENTS**

DEBIT			CREDIT
A154 AP	B210	F212	B202
A168 AP	D302 R		B204 R
B202 R	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 AP
B105	B344	D402	A168 AP
B107	B346	D404	B204
B130	C206	D406	B208
B204 R	C224	D408	B210
B206	D114	F226	F226
B302	D116		

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

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
Account Transaction Postings**

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 D116

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

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 B110 B112 F218	A259 B332 D134 D616 B302 B334 D402 F218 B304 B344 D404 B306 B346 D406 B314 D114 D408 B322 D116 D410 D132

ACCOUNT NUMBER AND TITLE: **4902 DELIVERED ORDERS -
OBLIGATIONS, PAID**

DEBIT	CREDIT
C134 C137 C138 C139 F214 F216	A146 B106 B130 A261 B107 B138 A266 B108 B404 A267 B109 C204 B102 B110 C206 B103 B112 C224 B104 B114 F216 B105 B116 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 F218	A255R F218

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR UNPAID
DELIVERED ORDERS -
OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102 F128 D110	F218

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED

DEBIT	CREDIT
C132 D104 C136 D108	F216

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

ACCOUNT NUMBER AND TITLE: **4981 UPWARD ADJUSTMENTS OF
PRIOR-YEAR DELIVERED ORDERS -
OBLIGATIONS, UNPAID**

DEBIT	CREDIT
F218	D106

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

DEBIT	CREDIT
F216	D126

ACCOUNT NUMBER AND TITLE: **5100 REVENUE FROM GOODS SOLD**

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

ACCOUNT NUMBER AND TITLE: **5109 CONTRA REVENUE FOR GOODS
SOLD**

DEBIT	CREDIT
D202	F228

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

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

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

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

DEBIT	CREDIT
D202	F228

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

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

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

ACCOUNT NUMBER AND TITLE: 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
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE**

DEBIT	CREDIT
F228	A186 C188 C217 A188 C202 C226 C109 C214 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 D216	F228

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

DEBIT	CREDIT
F228	A186 C190 C216 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 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 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 C164

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

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
Account Transaction Postings**

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 F232	A133 AP A184 A185

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED OUT**

DEBIT	CREDIT
A133 A185 AP A183	F228 F232

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES
TRANSFERS-IN**

DEBIT	CREDIT
A237 F228	A238 A264 A258

**U.S. Government Standard General Ledger
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 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 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 A188 C217 C142

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE ACCRUAL
ADJUSTMENT**

DEBIT	CREDIT
C143 F228	C202

ACCOUNT NUMBER AND TITLE: **5809 CONTRA REVENUE FOR TAXES**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5890 TAX REVENUE REFUNDS**

DEBIT	CREDIT
B118 B318	F228

ACCOUNT NUMBER AND TITLE: **5900 OTHER REVENUE**

DEBIT	CREDIT
F228	A186 C172 C214 C330 A188 C174 C216 C336 C109 C188 C217 D342 C142 C202 C218 D346

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5909 CONTRA REVENUE FOR OTHER
REVENUE**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5990 COLLECTIONS FOR OTHERS**

DEBIT	CREDIT
C142 C143	F228

ACCOUNT NUMBER AND TITLE: **5991 ACCRUED COLLECTIONS FOR
OTHERS**

DEBIT	CREDIT
C202 C226	C143 F228 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	

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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 B322	F228 F232

ACCOUNT NUMBER AND TITLE: **6320 INTEREST EXPENSES ON
SECURITIES**

DEBIT	CREDIT
B109 B322	F228 F232

ACCOUNT NUMBER AND TITLE: **6330 OTHER INTEREST EXPENSES**

DEBIT	CREDIT
B109 B322 D516 B318 D112	F228 F232

ACCOUNT NUMBER AND TITLE: **6400 BENEFIT EXPENSE**

DEBIT	CREDIT
B404 D404 D406	F228

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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

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Account Transaction Postings**

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

DEBIT	CREDIT
D204 D214	F228

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

DEBIT	CREDIT
D602	F228

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

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

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

DEBIT	CREDIT
B324 F130 B328 D614	B316 D410 R B328 R F228 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

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ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT
F230	C302 C324 C306 C326 C320 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

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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 F230	B330R F231

ACCOUNT NUMBER AND TITLE: **8010 GUARANTEED LOAN LEVEL**

DEBIT	CREDIT
E102	F234 F240

ACCOUNT NUMBER AND TITLE: **8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED**

DEBIT	CREDIT
E104	E102

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT	CREDIT
E106 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

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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 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

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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 B304AP C134AP D114AP B306AP D102AP D116AP B334AP D104AP D132AP B346AP D106AP D134AP B404AP D108AP E202

ACCOUNT NUMBER AND TITLE: **8802 PURCHASES OF CAPITALIZED ASSETS**

DEBIT	CREDIT
B302AP C132AP D110AP B304AP C134AP D114AP B306AP D102AP D116AP B334AP D104AP D132AP B346AP D106AP D134AP B404AP D108AP E202	F255

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

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**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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A104	A104	A104	A104	A104
			A105	A105
A106	A106	A106	A106	A106
	A108	A108	A108	A108
A110	A110	A110	A110	A110
A112	A112	A112	A112	A112
A125	A125	A125	A125	A125
A127	A127	A127	A127	A127
A128	A128	A128	A128	A128
A129	A129	A129	A129	A129
A130	A130	A130	A130	A130
	A131	A131	A131	A131
A152	A152	A152	A152	A152
A154	Deleted	A154	A154	A154
A156	A156	A156	A156	A156
A158	A158	A158	A158	A158
A160	A160	A160	A160	A160
A166	A166	A166	A166	A166
A168	Deleted	A168	A168	A168
A170	A170	A170	A170	A170
A171	A171	A171	A171	A171
A172	A172	A172	A172	A172
A173	A173	A173	A173	A173
A174	A174	A174	A174	A174
A175	A175	A175	A175	A175

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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A177	A177	A177	A177	A177
A179	A179	A179	A179	A179
A180	A180	A180	A180	A180
A181	A181	A181	A181	A181
A126	A126	A126	A126	A126
A204	A204	A204	A204	A204
A214	A214	A214	A214	A214
A217	A217	A217	A217	A217
	A218	A218	A218	A218
A219	A219	A219	A219	A219
A220	A220	A220	A220	A220
	A221	A221	A221	A221
A222	Deleted	-	-	-
A223	A223	A223	A223	A223
A224	A224	A224	A224	A224
A225	A225	A225	A225	A225
A226	A226	A226	A226	A226
A228	A228	A228	A228	A228
A230	A230	A230	A230	A230
	A231	A231	A231	A231
A232	A232	A232	A232	A232

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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A234	A234	A234	A234	A234
A236	A236	A236	A236	A236
			A237	A237
			A238	A238
A242	A242	A242	A242	A242
A244	A244	A244	A244	A244
A246	A246	A246	A246	A246
A248	A248	A248	A248	A248
			A249	A249
A250	A250	A250	A250	A250
			A251	A251
A252	A252	A252	A252	A252
			A253	A253
A132	A132	A132	A132	A132
	A133	A133	A133	A133
	A134	A134	A134	A134
	A135	A135	A135	A135
A134	A137	A137	A137	A137
A136	A136	A136	A136	A136
A254	A254	A254	A254	A254
A255	A255	A255	A255	A255
A256	A256	A256	A256	A256
A138	A138	A138	A138	A138
		A139	A139	A139

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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A302	A302	A302	A302	A302
A102	A102	A102	A102	A102
A162	A162	A162	A162	A162
A164	A164	A164	A164	A164
		A169	A169	A169
A176	A176	A176	A176	A176
A178	A178	A178	A178	A178
A182	A182	A182	A182	A182
A183	A183	A183	A183	A183
A184	A184	A184	A184	A184
	A185	A185	A185	A185
A114	A114	A114	A114	A114
A257	A257	A257	A257	A257
A258	A258	A258	A258	A258
A259	A259	A259	A259	A259
A260	A260	A260	A260	A260
A261	A261	A261	A261	A261
			A262	A262
			A263	A263
A140	A140	A140	A140	A140
A142	A142	A142	A142	A142
A143	A143	A143	A143	A143

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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C182	C182	C182	C182	C182
A304	A304	A304	A304	A304
C184	C184	C184	C184	C184
A116	A116	A116	A116	A116
A118	A118	A118	A118	A118
A120	A120	A120	A120	A120
A122	A122	A122	A122	A122
B202	B202	B202	B202	B202
B204	B204	B204	B204	B204
B206	B206	B206	B206	B206
B208	B208	B208	B208	B208
B210	B210	B210	B210	B210
B402	B402	B402	B402	B402
B404	B404	B404	B404	B404
D404	D404	D404	D404	D404
D406	D406	D406	D406	D406
D408	D408	D408	D408	D408
D410	D410	D410	D410	D410
B302	B302	B302	B302	B302
B304	B304	B304	B304	B304

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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B306	B306	B306	B306	B306
B308	B308	B308	B308	B308
			B310	B310
D132	D132	D132	D132	D132
D134	D134	D134	D134	D134
D102	D102	D102	D102	D102
D104	D104	D104	D104	D104
D106	D106	D106	D106	D106
D108	D108	D108	D108	D108
D110	D110	D110	D110	D110
B102	B102	B102	B102	B102
B314	B314	B314	B314	B314
B316	B316	B316	B316	B316
B318	B318	B318	B318	B318
D602	D602	D602	D602	D602
B103	B103	B103	B103	B103
B104	B104	B104	B104	B104
B106	B106	B106	B106	B106
B107	B107	B107	B107	B107
			B108	B108
B109	B109	B109	B109	B109
D604	D604	D604	D604	D604
D502	D502	D502	D502	D502
D504	D504	D504	D504	D504
D506	D506	D506	D506	D506

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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D508	D508	D508	D508	D508
B322	B322	B322	B322	B322
B324	B324	B324	B324	B324
B326	B326	B326	B326	B326
C202	C202	C202	C202	C202
C226	C226	C226	C226	C226
C228	C228	C228	C228	C228
		C230	C230	C230
D112	D112	D112	D112	D112
B326	B326	B326	B326	B326
B328	B328	B328	B328	B328
B330	B330	B330	B330	B330
D510	D510	D510	D510	D510
C102	C102	C102	C102	C102
C104	C104	C104	C104	C104
C106	C106	C106	C106	C106
D512	D512	D512	D512	D512
B110	B110	B110	B110	B110
D114	D114	D114	D114	D114
D116	D116	D116	D116	D116
D118	D118	D118	D118	D118
D120	D120	D120	D120	D120

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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D122	D122	D122	D122	D122
D124	Deleted	-	-	-
D126	D126	D126	D126	D126
D128	D128	D128	D128	D128
D130	D130	D130	D130	D130
		D136	D136	D136
		D138	D138	D138
B112	B112	B112	B112	B112
A146	A146	A146	A146	A146
D302	D302	D302	D302	D302
			D303	D303
C108	C108	C108	C108	C108
D304	D304	D304	D304	D304
C110	C109	C109	C109	C109
	C110	C110	C110	C110
B114	B114	B114	B114	B114
B116	B116	B116	B116	B116
B118	B118	B118	B118	B118
B119	B119	B119	B119	B119
B120	B120	B120	B120	B120
B121	B121	B121	B121	B121
B122	B122	B122	B122	B122
			B123	B123
B124	B124	B124	B124	B124

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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			B125	B125
B126	B126	B126	B126	B126
			B127	B127
B128	B128	B128	B128	B128
B129	B129	B129	B129	B129
C112	C112	C112	C112	C112
D306	D306	D306	D306	D306
C204	C204	C204	C204	C204
A150	A150	A150	A150	A150
		A155	A155	A155
		A159	A159	A159
B105	B105	B105	B105	B105
A264	A264	A264	A264	A264
A266	A266	A266	A266	A266
A267I	A267	A267	A267	A267
A268	A268	A268	A268	A268
	A269	A269	A269	A269
A270	A270	A270	A270	A270
	A271	A271	A271	A271
A272	A272	A272	A272	A272
A274	A274	A274	A274	A274
A276	A276	A276	A276	A276
A278	A278	A278	A278	A278
		A280	A280	A280
		A281	A281	A281

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Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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		A282	A282	A282
		A283	A283	A283
			A284	A284
			A285	A285
			A286	A286
			A287	A287
			A288	A288
			A289	A289
			A290	A290
			A291	A291
C206	C206	C206	C206	C206
C116	C116	C116	C116	C116
C118	C118	C118	C118	C118
C120	C120	C120	C120	C120
C122	C122	C122	C122	C122
C124	C124	C124	C124	C124
C302	C302	C302	C302	C302
C304	C304	C304	C304	C304
C306	C306	C306	C306	C306
C308	C308	C308	C308	C308
A306	A306	A306	A306	A306

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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A308	A308	A308	A308	A308
A310	A310	A310	A310	A310
C186	C186	C186	C186	C186
C188	C188	C188	C188	C188
	C190	C190	C190	C190
		C192	C192	C192
		C194	C194	C194
C208	C208	C208	C208	C208
C210	C210	C210	C210	C210
C126	C126	C126	C126	C126
C130	C130	C130	C130	C130
C132	C132	C132	C132	C132
C134	C134	C134	C134	C134
C212	C212	C212	C212	C212
C136	C136	C136	C136	C136
C138	C138	C138	C138	C138
C139I	C139	C139	C139	C139
C214	C214	C214	C214	C214
C215	C215	C215	C215	C215
C216	C216	C216	C216	C216
C217	C217	C217	C217	C217
C140	C140	C140	C140	C140
C218	C218	C218	C218	C218
C220	C220	C220	C220	C220

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CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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D202	D202	D202	D202	D202
C142	C142	C142	C142	C142
C143	C143	C143	C143	C143
C144	C144	C144	C144	C144
C146	C146	C146	C146	C146
C148	C148	C148	C148	C148
C150	C150	C150	C150	C150
C152	C152	C152	C152	C152
C154	C154	C154	C154	C154
C158	C158	C158	C158	C158
A186	A186	A186	A186	A186
A188	A188	A188	A188	A188
A190	A190	A190	A190	A190
A192	A192	A192	A192	A192
A194	A194	A194	A194	A194
A196	A196	A196	A196	A196
D204	D204	D204	D204	D204
D205	D205	D205	D205	D205
D206	D206	D206	D206	D206

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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D207	D207	D207	D207	D207
D208	D208	D208	D208	D208
D210	D210	D210	D210	D210
D212	D212	D212	D212	D212
		D213	D213	D213
D214	D214	D214	D214	D214
D216	D216	D216	D216	D216
D218	D218	D218	D218	D218
C162	C162	C162	C162	C162
D606	D606	D606	D606	D606
D307	D307	D307	D307	D307
D308	D308	D308	D308	D308
D309	D309	D309	D309	D309
D220	D220	D220	D220	D220
D222	D222	D222	D222	D222
D224	D224	D224	D224	D224
D226	D226	D226	D226	D226
C402	C402	C402	Deleted	-
B502	B502	B502	Deleted	-
D514	D514	D514	D514	D514
D516	D516	D516	D516	D516
B504	B504	B504	D802	D802
C312	C312	C312	C312	C312

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Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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C164	C164	C164	C164	C164
C314	C314	C314	C314	C314
B332	B332	B332	B332	B332
C316	C316	C316	C316	C316
C318	C318	C318	C318	C318
C320	C320	C320	C320	C320
C322	C322	C322	C322	C322
C324	C324	C324	C324	C324
C326	C326	C326	C326	C326
D310	D310	D310	D310	D310
D402	D402	D402	D402	D402
D312	D312	D312	D312	D312
D612	D612	D612	D612	D612
B334	B334	B334	B334	B334
C404	C404	C404	D850	D850
D314	D314	D314	D314	D314
D316	D316	D316	D316	D316
C328	C328	C328	C328	C328
D317	D317	D317	D317	D317

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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D318	D318	D318	D318	D318
D319	D319	D319	D319	D319
D320	D320	D320	D320	D320
D614	D614	D614	D614	D614
D321	D321	D321	D321	D321
D322	D322	D322	D322	D322
D616	D616	D616	D616	D616
D618	D618	D618	D618	D618
D324	D324	D324	D324	D324
D326	D326	D326	D326	D326
C222	C222	C222	C222	C222
D328	D328	D328	D328	D328
D330	D330	D330	D330	D330
D332	D332	D332	D332	D332
D334	D334	D334	D334	D334
D620	D620	D620	D620	D620
D336	D336	D336	D336	D336
D338	D338	D338	D338	D338
D340	D340	D340	D340	D340
C330	C330	C330	C330	C330
C332	C332	C332	C332	C332
C334	C334	C334	C334	C334
C166	C166	C166	C166	C166
C168	C168	C168	C168	C168
C170	C170	C170	C170	C170

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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C172	C172	C172	C172	C172
C174	C174	C174	C174	C174
C176	C176	C176	C176	C176
D342	D342	D342	D342	D342
D344	D344	D344	D344	D344
B338	B338	B338	B338	B338
D622	D622	D622	D622	D622
C336	C336	C336	C336	C336
B130	B130	B130	B130	B130
B136	B136	B136	B136	B136
	B138	B138	B138	B138
D346	D346	D346	D346	D346
D348	D348	D348	D348	D348
D350	D350	D350	D350	D350
			D702	D702
			D704	D704
B506	B506	B506	D804	D804
B340	B340	B340	B340	B340
C178	C178	C178	C178	C178
C340	C340	C340	C340	C340
C224	C224	C224	C224	C224
C180	C180	C180	C180	C180

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CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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D352	D352	D352	D352	D352
D354I	D354	D354	D354	D354
D355I	D355	D355	D355	D355
D356I	D356	D356	D356	D356
		D358	D358	D358
		D360	D360	D360
		D362	D362	D362
		D364	D364	D364
C342	C342	C342	C342	C342
C344	C344	C344	C344	C344
		C345	C345	C345
		C348	C348	C348
		C350	C350	C350
B508	B508	B508	D806	D806
			D808	D808
			D809	D809
			D810	D810
			D811	D811
			D852	D852
			D853	D853
			D854	D854
			D855	D855
B344	B344	B344	B344	B344
B346	B346	B346	B346	B346
A148	A148	A148	A148	A148

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CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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E102	E102	E102	E102	E102
E104	E104	E104	E104	E104
E106	E106	E106	E106	E106
E108	E108	E108	E108	E108
E110	E110	E110	E110	E110
		E202	E202	E202
B134	B134	B134	B134	B134
		B140	B140	B140
		B142	B142	B142
F104	F104	F104	F104	F104
F106	F106	F106	F106	F106
F107	F107	F107	F107	F107
F108	F108	F108	F108	F108
F109	F109	F109	F109	F109
F110	F110	F110	F110	F110
F120	F120	F120	F120	F120
F122	F122	F122	F122	F122
F112	F112	F112	F112	F112
		F113	F113	F113
F114	F114	F114	F114	F114

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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F116	F116	F116	F116	F116
F118	F118	F118	F118	F118
F204	F204	F204	F204	F204
F206	F206	F206	F206	F206
F208	F208	F208	F208	F208
F210	F210	F210	F210	F210
F212	F212	F212	F212	F212
F214	F214	F214	F214	F214
F215	F215	F215	F215	F215
F216	F216	F216	F216	F216
F218	F218	F218	F218	F218
F220	F220	F220	F220	Deleted
F222	F222	F222	F222	F222
F224	F224	F224	F224	Deleted
F226	F226	F226	F226	F226
F227	F227	F227	F227	Deleted
F228	F228	F228	F228	F228
F230	F230	F230	F230	F230
F231	F231	F231	F231	F231
F124	F124	F124	F124	F124
F126	F126	F126	F126	F126
F128	F128	F128	F128	F128
F130	F130	F130	F130	F130
F132	F132	F132	F132	F132

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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F134	F134	F134	F134	F134
F136	F136	F136	F136	F136
F138	F138	F138	F138	F138
F140	F140	F140	F140	F140
F232	F232	F232	F232	F232
F233	F233	F233	F233	F233
F234	F234	F234	F234	F234
F236	F236	F236	F236	F236
F238	F238	F238	F238	F238
F239	F239	F239	F239	F239
F240	F240	F240	F240	F240
F242	F242	F242	F242	F242
F244	F244	F244	F244	F244
		F245	F245	F245
	F246	F246	F246	F246
	F247	F247	F247	F247
	F248	F248	F248	F248
	F249	F249	F249	F249
	F250	F250	F250	F250
		F255	F255	F255
			F256	F256
			F260	F260
			F261	F261

**U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK**

TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003	TFM #03-01 2004	TFM #03-02 2004
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			F262	F262
			F263	F263
			F264	F264
			F265	F265
			F266	F266
			F267	F267

Note: A complete USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL web site.

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