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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

# Account Transaction Categories

Transaction
Code

## A.          Funding
| | | |
|---|---|---|
| 100 - 399 | • | Budgetary Resources Other Than Collections |
| 400 - 699 | • | Authority Transfers |
| 700 - 799 | • | Reimbursables and Other Income |

## B.          Disbursements and Payables
| | | |
|---|---|---|
| 100 - 299 | • | Payments/Purchases |
| 300 - 399 | • | Commitments/Undelivered Orders/Expended Authority - Unpaid |
| 400 - 599 | • | Payables/Accrued Liabilities |
| 600 - 699 | • | Advances and Prepayments |

## C.          Collections and Receivables
| | | |
|---|---|---|
| 100 - 399 | • | Receipts |
| 400 - 599 | • | Receivables/Accrued Revenue |
| 600 - 799 | • | Asset Sale and Disposition (Gains and Losses) |

## D.          Adjustments/Writeoffs/Reclassification
| | | |
|---|---|---|
| 100 - 299 | • | Upward and Downward Adjustments |
| 300 - 399 | • | Prior-Period Adjustments |
| 400 - 499 | • | Writeoffs |
| 500 - 799 | • | Reclassification/Revaluation |

## E.          Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections
| | | |
|---|---|---|
| 100 - 399 | • | Accrual, Depreciation, Amortization, and Depletion |
| 400 - 499 | • | Accumulated and Allocated Costs Not in Categories Above |
| 500 - 799 | • | Transfers Without Budgetary Impact |

## F.          Yearend
| | | |
|---|---|---|
| 100 - 299 | • | Preclosing Entries |
| 300 - 499 | • | Closing Entries |

## G.          Memorandum Entries
| | | |
|---|---|---|
| 100 - 299 | • | All Memorandum Entries (Excluding Closing Memorandum Entries) |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

A102    To record an anticipated appropriation.

A104    To record the enactment of appropriations.

A106    To record the reappropriation of unexpired funds in the losing fund.

A108    To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

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

A112    To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.

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

A116    To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

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

A119    To record anticipated resources in programs exempt from apportionment.

A120    To record the allotment of authority.

A122    To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.

A123    To record the realization of previously anticipated authority for programs exempt from apportionment.

A125    To record a reduction in authority for advance funding made available in the previous year.

A126    To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).

A127    To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

A128    To record authority temporarily unavailable pursuant to public law.

A129    To record spending authority from offsetting collections temporarily precluded from obligation.

A131    To record a permanent reduction of borrowing or contract authority.

A132    To record a permanent reduction of unexpended appropriations.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

A133        To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

A134        To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

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

A136        To record rescission and withdrawal of funds for balances previously recorded as pending rescission.

A137        To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

A138        To record estimated recoveries of prior-year obligations.

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

A140        To record anticipated collections other than refunds.

A142        To record anticipated nonexpenditure payments to Treasury.

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

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

A148        To record decreases to indefinite borrowing authority.

A150        To record subsidy payable accrued in the program account.

A152        To record indefinite or definite borrowing authority.

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

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

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

A158        To record actual reductions to borrowing authority previously anticipated.

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

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

| TRANSACTION CODE | 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 Appropriation Fund Symbol. |
| A172 | To record anticipated actual reductions to contract authority. |
| A173 | To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS). |
| A174 | To record an unanticipated actual decrease to indefinite contract authority. |
| A175 | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority. |
| A176 | To record the anticipated indefinite contract authority to cover anticipated obligations for the current year. |
| A177 | To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished. |
| A178 | To record anticipated adjustments/decreases to contract authority. |
| A179 | To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished. |
| A180 | To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred. |
| A181 | To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred. |
| A183 | To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |
| A184 | To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A185 | To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS. |
| A186 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation. |
| A187 | To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned. |
| A188 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment. |
| A189 | To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account. |
| A190 | To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority. |
| A192 | To record authority made available from receipt or appropriation balances previously precluded from obligation. |
| A194 | To record authority made available from offsetting collection balances previously precluded from obligation. |
| A195 | To record the collection of revenue for non-revolving trust and special funds that were previously accrued. |
| A196 | To record the annualized level of an appropriation provided under a continuing resolution. |
| A197 | To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin. |
| A198 | To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant. |
| A199 | To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution). |
| A202 | To record in the financing account an appropriation received for a modification adjustment transfer. |
| A204 | To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account. |
| A210 | To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

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

A250    To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.

A251    To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.

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

A404    To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

A406    To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

A410    To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

A412    To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

A414    To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

A416    To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

A418    To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.

A420    To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

A422    To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.

A424    To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

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

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

A430      To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

A432      To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

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

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

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

A440      To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

A442      To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

A444      To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

A446      To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

A448      To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

A450      To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A452 | To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred. |
| A454 | To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred. |
| A456 | To record the transfer out of expired unobligated expenditure transfers receivable. |
| A458 | To record the transfer in of expired unobligated expenditure transfers receivable. |
| A460 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations. |
| A462 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts. |
| A464 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations. |
| A466 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts. |
| A468 | To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances. |
| A470 | To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated. |
| A472 | To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A474 | To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A476 | To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A478 | To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A480 | To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A482 | To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers. |
| A484 | To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds. |
| A486 | To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer. |
| A488 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A490 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations. |
| A492 | To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable. |
| A494 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations. |
| A496 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations. |
| A498 | To record the Federal fund receivable for a trust fund expenditure transfer. |
| A499 | To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS). |
| A500 | To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions. |
| A502 | To record the actual collection of the appropriation trust fund expenditure transfer. |
| A504 | To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund. |
| A506 | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations. |
| A508 | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A510 | To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

A512      To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.

A514      To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.

A516      To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

A518      To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

A520      To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

A522      To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

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

A526      To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.

A528      To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

A530      To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

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

A532      To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

A534      To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

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

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A538 | To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable." |
| A540 | To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable. |
| A542 | To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. |
| A544 | To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance. |
| A546 | To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance. |
| A548 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A550 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A552 | To record in the transferring agency the transfer-out of unfilled customer orders with advance. |
| A554 | To record in the receiving agency the actual transfer-in unfilled customer orders with advance. |
| A702 | To record anticipated reimbursements. |
| A704 | To record in the performing agency a reimbursable agreement that was not previously anticipated. |
| A706 | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. |
| A708 | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. |
| A710 | To record earned revenue in the performing agency related to a reimbursable agreement or other income. |
| A712 | To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency. |
| A714 | To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance. |
| B102 | To record payment of payroll. |
| B103 | To record a disbursement of pension benefit payments. |
| B104 | To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
| --- | --- |
| B105 | To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed. |
| B106 | To record subsidy disbursement from the program account to the financing account not previously obligated. |
| B107 | To record payment and disbursement of funds. |
| B108 | To record a loss in the imprest fund. |
| B109 | To record payment of interest not previously accrued. |
| B110 | To record a confirmed disbursement schedule. |
| B112 | To record accrued interest paid. |
| B113 | To record capitalized loan interest paid on non-credit reform loans. |
| 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 at par value to Treasury or the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B122 | To record repayments of other debt. |
| B123 | To record in the issuing entity, the sale of Federal securities at par value. |
| B124 | To record the purchase of Federal securities acquired at par value. |
| B125 | To record in the issuing entity, the sale of Federal securities acquired at a premium. |
| B126 | To record the purchase of Federal securities acquired at a premium. |
| B127 | To record in the issuing entity, the sale of Federal securities at a discount. |
| B128 | To record the purchase of Federal securities acquired at a discount. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
| --- | --- |

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

B130        To record a lien paid before personal property is sold.

B131        To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, 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.

B134        To record appropriations used this fiscal year.

B136        To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.

B138        To record in a trust fund payments made to a Federal fund relating to exchange transactions.

B140        To record the purchase of foreign currency by a disbursing officer.

B142        To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.

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

B152        To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).

B154        To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

B302        To record a commitment of unobligated amounts in programs subject to apportionment.

B304        To record a commitment of unobligated balances in programs exempt from apportionment.

B306        To record current-year undelivered orders without an advance.

B308        To record current-year undelivered orders with an advance.

B310        To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.

B312        To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.

B314        To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

B316        To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
| --- | --- |
| B402 | To record the delivery of goods or services and to accrue a liability. |
| B404 | To record a downward adjustment of a current-year unpaid undelivered order. |
| B406 | To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation. |
| B408 | To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed. |
| B410 | To record the delivery of goods or services for construction. |
| B412 | To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation. |
| B416 | To record the collecting agency's estimated accrued tax refunds payable and related interest. |
| B418 | To record the accrual of interest expenses incurred, not yet paid. |
| B420 | To record the liability for cost to be funded in the future. |
| B422 | To record the unfunded FECA liability and unfunded unemployment liability. |
| B424 | To record a contingent liability. |
| B426 | To record an increase in actuarial liabilities for benefit plans. |
| B428 | To record the payable to borrowers from sales of foreclosed property with recourse. |
| B430 | To record the inventory purchased for a resale under historical cost (title was passed). |
| B432 | To record the fair market value of real and intangible forfeited property. |
| B434 | To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture. |
| B436 | To record the funded portion of cleanup costs that was previously estimated. |
| B438 | To record capital lease liability. |
| B440 | To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued. |
| B602 | To record revenue received in advance. |
| B604 | To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order. |

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

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

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

TRANSACTION
CODE                        TRANSACTION DESCRIPTION

C138        To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

C139        To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

C140        To record the collection of receivables from Federal sources.

C141        To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial foonote that is deposited into a General Fund receipt account.

C142        To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

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

C144        To record the undeposited collections for funds that do not require budgetary reporting.

C145        To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account.

C146        To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.

C147        To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

C148        To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.

C149        To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

C150        To record the receipt of other cash.

C151        To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

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.

C155        To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.

C158        To record cash donations as budgetary resources, as allowed by law.

C161        To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
| --- | --- |

C162       To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

C163       To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

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

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

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

C172       To record a revenue for forfeited cash deposited to the forfeiture fund.

C174       To record undeposited cash that was forfeited.

C176       To record cash deposited after forfeiture.

C178       To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

C180       To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

C182       To record a collection in the performing agency related to a reimbursable agreement or other unearned income.

C184       To record in the performing agency an advance received after a reimbursable agreement was established.

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

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

C190       To record in a trust fund payments received from a Federal fund relating to exchange transactions.

C192       To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

C194       To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.

C402       To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.

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

C405       To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

C406       To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C408 | To record in the financing fund the disbursement of direct loans. |
| C410 | To record binding loan contracts and subsidy receivables accrued in the financing account. |
| C412 | To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account. |
| C414 | To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected. |
| C416 | To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities. |
| C418 | To record interest receivable on securities. |
| C420 | To record accrued revenue or other financing sources without budgetary impact. |
| C422 | To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds. |
| C424 | To record establishment of current-period earnings on income received in advance. |
| C426 | To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance. |
| C428 | To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected. |
| C430 | To record an old motor vehicle that was traded in for a new motor vehicle using the direct method. |
| C432 | To record loans other than credit reform. |
| C435 | To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C437 | To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C438 | To record subsidy receivable and the related interest, in the financing account, for an upward reestimate. |
| C440 | To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer. |
| C444 | To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C602 | To record the sale of Federal securities purchased at a premium. The sale results in a gain. |
| C604 | To record the sale of Federal securities purchased at a premium. The sale results in a loss. |
| C606 | To record the sale of Federal securities purchased at a discount. The sale results in a gain. |
| C608 | To record the sale of Federal securities purchased at a discount. The sale results in a loss. |
| C610 | To record the sale or disposition of personal property collected for replacement property. |
| C612 | To record the loss (or gain) from sale of foreclosed property without recourse. |
| C614 | To record the gain on property sold with recourse. |
| C616 | To record the loss on loan receivable from the borrower on a sale with recourse. |
| C618 | To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund. |
| C620 | To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund. |
| C622 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund. |
| C624 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund. |
| C626 | To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets. |
| C628 | To record cash collected from a loss or a gain from the sale of foreclosed property. |
| C630 | To record the sale of stockpile materials. |
| C632 | To record stockpile materials sold at a gain. |
| C634 | To record stockpile materials sold at a loss. |
| C636 | To record the collection of sale proceeds from forfeited personal property sold. |
| C638 | To record the sale of forfeited property. |
| C640 | To record the proceeds from commodities sold. |
| C642 | To record a loss on the sale of commodities. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C644 | To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C646 | To record the sale or disposition of assets other than personal properties and investments. |
| C648 | To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C650 | To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated. |
| C750 | To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |
| C751 | To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |
| C752 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C753 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C754 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C755 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| D102 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D104 | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D106 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D107 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D108 | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D110 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D112 | To record a reclassification of unfunded liability to funded liability in the financing account. |
| D113 | To record the reclassification reestimated subsidy expense from unfunded to funded. |
| D114 | To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). |
| D116 | To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order and the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D120 | To record a downward adjustment to unpaid prior-year undelivered orders. |
| D122 | To record an upward adjustment to prepaid/advanced prior-year undelivered orders. |
| D126 | To record an upward adjustment to prior-year paid delivered orders. |
| D128 | To record a downward adjustment to prior-year paid delivered orders with no refund collected. |
| D130 | To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected. |
| D134 | To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired. |
| D136 | To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations. |
| D138 | To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations. |
| D140 | To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D142 | To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D144 | To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D145 | To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation. |
| D146 | To offset the adjustment to subsidy expense in the program account. |
| D147 | To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account. |
| D148 | To accrue the transfer-out of a downward reestimate to a General Fund receipt account. |
| D302 | To record appropriations used for a prior period that was a result of a change in accounting principle. |
| D304 | To record appropriations used for a prior period that was a result of a correction of an error. |
| D306 | To record a prior-period adjustment that reduces the value of a prior-year asset. |
| D308 | To record a prior-period adjustment that reduces the value of a liability. |
| D310 | To record a prior-period adjustment that increases the value of a prior-year asset. |
| D312 | To record a prior-period adjustment that increases the value of a prior-year liability. |
| D402 | To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not). |
| D404 | To record the estimated allowance for bad debts related to non-credit-reform receivables. |
| D406 | To record the writeoff of penalties, fines, and administrative fees receivable. |
| D408 | To record the writeoff of accounts receivable. |
| D410 | To record the writeoff of taxes receivable. |
| D412 | To record the writeoff of loans receivable for loans made before fiscal 1992. |
| D414 | To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991. |
| D416 | To record the writeoff of interest receivable. |
| D418 | To record the writeoff of assets other than investments. |
| D420 | To record the accrued estimated uncollectible exchange revenue collected for others in a General Fund receipt account. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D422 | To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in a General Fund receipt account. |
| D424 | To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue reported on the Statement of Custodial Activity or on the custodial foonote. |
| D426 | To record an adjustment to loans receivable based on acquired collateral property. |
| D428 | To record an adjustment for actual loss of inventory. |
| D430 | To record an adjustment for actual loss of forfeited property. |
| D432 | To record an adjustment for actual loss of commodities. |
| D434 | To record assets purchased to store environmental waste from past operations at net book value of zero. |
| D502 | To record an increase in the imprest fund. |
| D504 | To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year. |
| D506 | To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance. |
| D508 | To record the reclassification of expended balances held back from contractors from accounts payable. |
| D510 | To record the transfer of construction-in-progress to capitalized assets or expenses. |
| D512 | To record the realization that contractor-developed software-in-development is in production. |
| D514 | To record the reclassification of expenses to "in-process type" asset accounts. |
| D516 | To record the raw materials used to produce goods. |
| D518 | To record the revaluation of foreclosed property. |
| D520 | To record completed inventory items. |
| D522 | To record the reclassification of inventory held for sale that meets management's criteria for future sale. |
| D523 | To record the reclassification of damaged, irreparable inventory held for sale. |
| D524 | To record damaged inventory items that need repair. |
| D526 | To record the turn-in of a broken part from operating materials and supplies held for repair. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
| --- | --- |

D528     To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

D530     To record a repaired broken part that has been returned to stock as a serviceable item.

D532     To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

D534     To record damaged inventory, using the direct method, items that need repair.

D536     To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

D538     To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

D540     To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.

D542     To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

D544     To record the reclassification of operating materials and supplies that meet management's criteria for future use.

D546     To reclassify excess or reserved assets to assets held for use.

D548     To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

D550     To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

D552     To reclassify stockpile materials authorized to be sold.

D554     To record the forfeiture of a seized monetary instrument.

D555     To record a removal of a seized monetary instrument.

D556     To record the conversion to cash for a forfeited monetary instrument.

D558     To record forfeited personal property placed into official use.

D560     To record forfeited personal property placed into official use at the end of the year and not depreciated.

D562     To record forfeited personal property authorized to be distributed/donated to another entity.

D564     To record an adjustment to the net realizable value of commodities.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D566 | To record inventory that has been lost and deemed immaterial. |
| D568 | To record inventory that has been lost and deemed material. |
| D570 | To record inventory that has been found and deemed material. |
| D572 | To record a loss from the revaluation of foreign currency at the end of an accounting period. |
| D574 | To record a gain from the revaluation of foreign currency at the end of an accounting period. |
| D576 | To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D578 | To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D580 | To record the interest accruals on loan guarantee liabilities and the present value of loans. |
| D582 | To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable. |
| D584 | To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote. |
| D585 | To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote. |
| D586 | To reclassify tax revenue from accrued to collected. |
| D588 | To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited. |
| D589 | To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury. |
| D590 | To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury. |
| E102 | To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses. |
| E104 | To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency. |
| E106 | To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| E108 | To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred. |
| E109 | To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated. |
| E110 | To record an adjustment for under-applied overhead deemed immaterial. |
| E112 | To record an adjustment for over-applied overhead deemed immaterial. |
| E113 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund. |
| E114 | To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E116 | To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E117 | To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources. |
| E118 | To record amortization of subsidy for direct loans. |
| E119 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund. |
| E120 | To record depreciation, amortization, and depletion expense on assets other than investments. |
| E122 | To record accrued and compounded interest on the liability of loan guarantees. |
| E204 | To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation. |
| E402 | To record the imputed costs and related imputed financing sources. |
| E404 | To record the application of overhead expenses to work-in-process. |
| E406 | To record inventory used for operations. |
| E408 | To record cost of goods sold. |
| E410 | To record the estimated repair costs for an item using the allowance method. |
| E412 | To record actual repair costs using the direct method. |
| E414 | To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

E416        To record stockpile materials issued for use under the consumption method.

E418        To record a lien of real and intangible forfeited property in the allowance account.

E502        To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.

E504        To record distributed personal property.

E506        To record a commodity transferred to another Federal agency.

E508        To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

E509        To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.

E510        To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

E512        To record the transfer-out of investments to other Federal entities without reimbursement.

E514        To record the transfer-out of accounts payable to other Federal entities without reimbursement.

E602        To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

E604        To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.

E606        To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

E608        To record the transfer-in of investments from others without reimbursement.

E610        To record the transfer-in of accounts payable from others without reimbursement.

F104        To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.

F106        To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

F107        To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

F108        To record the reduction of permanent indefinite resources when a warrant is received.

F109        To record the removal of unfilled customer orders without advance in excess of obligations.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
| --- | --- |

F110    To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

F111    To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

F112    To record adjustments for anticipated resources not realized.

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

F114    To record adjustments for anticipated reductions not realized.

F116    To record adjustments for resources realized in excess of those anticipated.

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

F120    To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).

F121    To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.

F122    To record the cancellation of authority not previously expired and to withdraw funds.

F123    To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance.

F124    To record the closing of General Fund receipt accounts associated with fund balance at yearend.

F125    To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.

F126    To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).

F128    To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

F130    To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

F132    To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

F134    To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F136 | To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale. |
| F138 | To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security. |
| F144 | To record the cancellation of a receivable for reimbursable activity. |
| F146 | To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required. |
| F301 | To reclassify the balance of partially canceled authority to memorandum accounts. |
| F302 | To record the consolidation of actual net-funded resources and reductions for withdrawn funds. |
| F304 | To record the closing of fiscal-year contract authority. |
| F306 | To record the closing of fiscal-year borrowing authority. |
| F308 | To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F310 | To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F312 | To record the closing of unobligated balances to expiring authority. |
| F314 | To record the closing of paid delivered orders to total actual resources. |
| F316 | To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F318 | To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F320 | To record the closing of upward adjustments to delivered orders - obligations, paid. |
| F322 | To record the closing of downward adjustments to delivered orders - obligations, paid. |
| F324 | To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid. |
| F325 | To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid. |
| F326 | To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |
| F328 | To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F330 | To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F332 | To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F334 | To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account. |
| F336 | To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. |
| F338 | To record the closing of gains and miscellaneous items into cumulative results of operations. |
| F340 | To record the closing of losses and miscellaneous items into cumulative results of operations. |
| F342 | To record closing of fiscal-year activity to unexpended appropriations. |
| F344 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. |
| F346 | To record the closing of apportioned authority of guaranteed loan level into unused authority. |
| F348 | To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements. |
| F350 | To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements. |
| F352 | To record the closing of all unused guaranteed loan authority no longer available for use. |
| F354 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations. |
| F356 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations. |
| F358 | To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation. |
| F360 | To reclassify a temporary reduction/cancellation at yearend. |
| F362 | To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested. |
| F364 | To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment. |
| F366 | To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested. |
| F368 | To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
| --- | --- |

F369          To reclassify cancellations into the appropriate USSGL account.

F370          To record the closing of memorandum accounts for purchases.

F372          To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

F374          To record the closing of USSGL account 4081 back to the original budgetary resource receivable.

F376          To record the closing of USSGL account 4082 back to the original budgetary resource receivable.

F378          To record the closing of USSGL account 4083 back to the original budgetary resource receivable.

F380          To record the closing of USSGL account 4230 back to the original budgetary resource receivable.

F382          To record the closing of USSGL account 4231 back to the original budgetary resource receivable.

F384          To record the closing of USSGL account 4232 back to the original budgetary resource receivable.

F386          To record the closing of USSGL account 4233 back to the original budgetary resource receivable.

F388          To record the closing of USSGL account 4234 back to the original budgetary resource receivable.

F390          To record the closing of canceled authority for partial cancellations.

G102          To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

G104          To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

G106          To record the binding contracts entered into by private lenders.

G108          To record the disbursement of a loan.

G110          To record the repayment of principal from borrowers.

G120          To record activity for current-year purchases of property, plant, and equipment.

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

G124          To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).