

**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 100-500** Disbursements and Payables
- **C 100-400** Collections and Receivables
- **D 100-600** Adjustments/Accruals Other Than Disbursements and Collections
- **E 100** Memorandum Entries
- **F 100** 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 certain conventions used for and limitations of this compilation of USSGL transactions:

- There are valid accounting events/posting 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 using a simple accounting scenario. Include references to specific legislation, accounting standards or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed herein 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.
- 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 new USSGL account 6610 “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account.

In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in bold.

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Account Transaction Categories

Transaction

Code

- A. Funding**
- 100 • Budgetary Resources Other Than Collections
 - 200 • Authority Transfers
 - 300 • Reimbursables and Other Income
- B. Disbursements and Payables**
- 100 • Payments/Purchases
 - 200 • Commitments/Undelivered Orders/Expended Authority - Unpaid
 - 300 • Payables/Accrued Liabilities
 - 400 • Prepayments/Advances
 - 500 • Asset Transfers-Out
- C. Collections and Receivables**
- 100 • Receipts
 - 200 • Receivables/Accrued Revenue
 - 300 • Asset Sales and Disposition (Gains and Losses)
 - 400 • Asset Transfers-In
- D. Adjustments/Accruals Other Than Disbursements and Collections**
- 100 • Upward and Downward
 - 200 • Writeoffs
 - 300 • Reclassification/Revaluation
 - 400 • Accruals
 - 500 • Depreciation/Amortization/Depletion
 - 600 • Accumulated and Allocated Costs not in Categories Above
- E. Memorandum Entries**
- 100 • All Memorandum Entries
(Excluding Closing Memorandum Entries)
- F. Yearend**
- 100 • Preclosing Entries
 - 200 • Closing Entries

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations for other than special and trust funds.
A106	To record the reappropriation of unexpired funds in the losing fund.
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 authority made unavailable pursuant to public law and to withdraw funds.
A132	To record budget authority rescinded by legislative action.
A134	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A138	To record estimated recoveries of prior-year obligations.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure payments to Treasury.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 indefinite borrowing authority previously estimated.
A156	To record the drawing of cash to fund borrowing authority.
A158	To record actual reductions to borrowing authority previously anticipated.
A160	To record unanticipated reductions to borrowing authority.
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 the enactment of public law to establish definite and indefinite contract authority.
A168	To record the enactment of public law for contract authority that was previously anticipated.
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 anticipated indefinite contract authority to cover anticipated obligations for the current year.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
A184	To record in the expenditure account, the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
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 collections balances previously precluded from obligation.
A196	To record the collection of revenue for non-revolving trust funds 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 upon an apportionment request.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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.
A222	To record funds transferred out by the parent agency, which liquidates the liability for allocation transfers.
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.
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.
A242	To record in the receiving agency the anticipated transfer-in current-year authority or from prior-year balances.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
A250	To record in the receiving agency the actual transfer-in of current-year or prior-year unanticipated appropriations.
A252	To record in the transferring agency the actual transfer-out of current-year or prior-year unanticipated appropriations.
A254	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid undelivered orders.
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 paid undeliverable orders from current or prior years.
A257	To record in the receiving agency the actual transfers-in during the fiscal year of authority with paid undeliverable orders from current or prior years.
A258	To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.
A259	To record in the trust fund a payable for an appropriation trust fund expenditure transfer-out.
A260	To record the actual collection of the appropriation trust fund expenditure transfer.
A261	To record in the trust fund the outlay for the appropriation trust fund expenditure transfer.
A264	To record in the trust fund expenditure transfers-in from a Federal fund relating to nonexchange and exchange transactions.
A266	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange and exchange 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.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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 a receivable.
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 a payable.
A276	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund 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 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.
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.
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.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
B107	To record payment and disbursement of funds.
B108	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 a reduction 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.
B124	To record the purchase of Federal securities acquired at par value.
B126	To record the purchase of Federal securities acquired at a premium.
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.
B202	To record a commitment.
B204	To record current-year undelivered orders without an advance.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 as the order was placed and accrue a liability. The current-year expended authority is less than the original order.
B308	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
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.
B314	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
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.
B402	To record revenue received in advance.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
B502	To record the transfer-out of assets to other Federal entities without reimbursement.
B504	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.
B506	To record distributed personal property.
B508	To record a commodity transferred to another Federal agency.
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.
C110	To record the receipt of previously anticipated collections.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
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.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
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 receipts account.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C150	To record the receipt of other cash.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C158	To record cash donations as budgetary resources, as allowed by law.
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.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 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.
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.
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.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 re-estimate.
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.
C312	To record the sale or disposition of assets other than investments.
C314	To record the loss (or gain) from sales of foreclosed property without recourse.
C316	To record the loss on property sold without recourse.
C318	To record the loss on loan receivable from borrower on 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 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.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
C402	To record transfer-in of assets from others without reimbursements.
C404	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
D102	To record a downward adjustment to 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 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 re-estimate 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 unpaid prior-year 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.
D124	To record an upward adjustment to prior-year unpaid 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.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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 write-off of penalties, fines and administrative fees receivable.
D206	To record the write-off of accounts receivable.
D207	To record the write-off of taxes receivable.
D208	To record the write-off of loans receivable for loans made before fiscal 1992.
D210	To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D212	To record the write-off of interest receivable.
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 wastes from past operations at net book value of zero.
D302	To record an increase in the imprest fund.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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. Cost of goods sold represent 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.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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 that is deemed immaterial.
D355	To record inventory that has been lost and deemed material.
D356	To record inventory that has been found and deemed material.
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.
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.

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

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

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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.
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.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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 funds.
F212	To record the closing of unobligated balances to expiring authority.
F214	To record the closing of Expended Authority - Paid.
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 Expended Authority - Paid when there is a net downward adjustment.
F218	To record the closing of related adjustments to Expended Authority - Unpaid.
F220	To record the closing of related adjustments to Expended Authority - Unpaid.
F222	To record the closing of related adjustments to paid unexpended obligations when there is an upward adjustment.
F224	To record the closing of related adjustments to paid unexpended obligations when there is a downward adjustment.
F226	To record the closing of related upward adjustments to unpaid unexpended obligations.
F227	To record the closing of related downward adjustments to unpaid unexpended obligations.
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.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F233	To record closing of fiscal year activity that increases 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.
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.

**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.
Transaction Origin: USSGL TC-1005

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
 Debit 4112 Deficiency Appropriations
 Debit 4115 Loan Subsidy Appropriation - Definite - Current
 Debit 4116 Entitlement Loan Subsidy Appropriation - Indefinite
 Debit 4117 Loan Administrative Expense Appropriation - Definite - Current
 Debit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent
 Debit 4119 Other Appropriations Realized
 Debit 4121 Loan Subsidy Appropriation - Indefinite - Current
 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

**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 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 Not Available Pursuant to Public Law

Proprietary Entry

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

- A110 To record in the gaining fund reappropriation of 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

- 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 Not Available Pursuant to Public Law

Proprietary Entry

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

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

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

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

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

- A122 To record the realization of previously anticipated and apportioned authority.
Comment: USSGL transactions that reference this transaction (bolds reference a reversal):
A186, A304, **A308**, B126, C106, C110, 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 years 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

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

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 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 years 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

A130 To record authority made unavailable pursuant to public law and to withdraw funds.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. The timing of the proprietary and budgetary entries may not be the same. This transaction represents the overall effect.

Transaction Origin: USSGL TC-1025

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4396 Authority Permanently Not Available Pursuant to Public Law

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities

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

- A132 To record budget authority rescinded by legislative action.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. The timing of the proprietary and budgetary entries may not be the same. This transaction represents the overall effect.
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 Rescissions - Current-Year
 Credit 4393 Rescissions - Prior-Year

Proprietary Entry

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

- A134 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

- A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
Comment: Credit USSGL account 2990 if fund withdrawal occurs at a later date.
Transaction Origin: USSGL TC-1160

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
 Credit 4392 Rescissions - Current-Year
 Credit 4393 Rescissions - Prior-Year

Proprietary Entry

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

**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

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.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

None

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.

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 Treasury

Proprietary Entry

Debit 5765 Non-expenditure Financial Sources – Transfers Out

Credit 2920 Contingent Liabilities

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

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 and the credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry

None

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 Financing Account
Credit 2170 Subsidy Payable to Financing Account

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

- 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 - Definite
 Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

- A154 To record indefinite borrowing authority previously estimated.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
 Credit 4042 Estimated Borrowing Authority - Indefinite

Proprietary Entry

None

- A156 To record the drawing of cash to fund borrowing authority.
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 Treasury

- 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 Actual Reductions to Borrowing Authority

Proprietary Entry

None

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

A160 To record unanticipated 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 4143 Actual Reductions to 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 Borrowing Authority - Indefinite
 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 the enactment of public law to establish definite and indefinite contract authority.
Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized - Definite
 Debit 4132 Current-Year Contract Authority Realized - Indefinite
 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 enactment of public law for contract authority that was previously anticipated.

Comment: See USSGL TC-A176 for the anticipated contract authority.

Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4132 Current-Year Contract Authority Realized - Indefinite
Credit 4032 Anticipated Contract Authority

Proprietary Entry

None

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

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 Actual Adjustments to Contract Authority

Proprietary Entry

None

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

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

A174 To record unanticipated actual reductions to contract authority.

Comment: Includes the reduction of unobligated balances for indefinite contract authority.

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 Actual Adjustments to 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

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

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 Anticipated Contract Authority
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

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 Study

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

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

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

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

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 Not Available for Obligation Upon Collection

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5600 Donated Revenue-Financial Resources

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

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 Not Available 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 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

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

- A194 To record authority made available from offsetting collections 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 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

- A196 To record the collection of revenue for non-revolving trust funds 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 Not Available 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 upon 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 and special 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.
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 Trust Fund 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.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To be Transferred from Invested Balances
Credit 4165 Allocations of Authority - Anticipated from Invested Balances
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**

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

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 and special 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.

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

A222 To record funds transferred out by the parent agency, which liquidates the liability for allocation transfers.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

None

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**

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 Trust Fund Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

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

Debit 4167 Allocations of Realized Authority - Transferred from Invested Balances

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

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

Comment: Trust and special funds do not record USSGL accounts in the 3100 series.

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 Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A228 To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.

Comment: Trust and special funds do not record USSGL accounts in the 3100 series.

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: Reverse for the parent agency. Trust and special funds do not record USSGL accounts in the 3100 series.

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 Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

A232 To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.
Comment: Trust and special funds do not record USSGL accounts in the 3100 series.
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

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 Trust Fund 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.
Comment: For the transfer agency, use USSGL TC-A222 for the cash transfer method.
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

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

A242 To record in the receiving agency the anticipated transfer-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

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 Trust Fund Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

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

A250 To record in the receiving agency the actual transfer-in of current-year or prior-year unanticipated appropriations.

Comment: Trust 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 4450 Unapportioned Authority

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

A252 To record in the transferring agency the actual transfer-out of current-year or prior-year unanticipated appropriations.

Comment: Trust funds debit USSGL account 5765 to transfer appropriated receipts.

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 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A254 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid undelivered orders.

Comment: Reverse this transaction for the receiving entity.

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

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

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

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: Reverse this transaction for the receiving entity.

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 paid undeliverable orders from current or prior years.

Comment: See USSGL TC-A257 for the receiving agency.

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

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 paid undeliverable orders from current or prior years.

Comment: See USSGL TC-A256 for the transferring agency.

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

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

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

- 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

- A259 To record in the trust fund a payable for an appropriation trust fund expenditure transfer-out.
Comment: Nonexchange
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

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

A261 To record in the trust fund the outlay for the appropriation trust fund expenditure transfer.
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

A264 To record in the trust fund expenditure transfers-in from a Federal fund relating to nonexchange and exchange transactions.

Comment: Use USSGL account 5750 for nonexchange expenditure transfers

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
Credit 5750 Expenditure Financing Sources - Transfers-In

A266 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange and exchange transactions.

Comment: 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

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

Comment: This transaction is reported as an appropriation in the Budget of the U.S. 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

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 Not Available 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

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 a receivable.

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

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

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

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

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 a payable.

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

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 U.S. 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 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 Not Available 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

**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 A-34.
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: If payment was made by an electronic fund transfer and for an amount 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 the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” asset account. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to these various accounts at yearend.

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 study

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 study

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 Financing Account

and

Debit 2170 Subsidy Payable to 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 cases study

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 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 study

Budgetary Entry

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

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing from Treasury
 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

- 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

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

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 study

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 study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

B118 To record a tax refund paid by the collecting agency. These refunds are reported as a reduction 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

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

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

Budgetary Entry

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

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 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 Treasury
 Debit 2520 Principal Payable to the Federal Financing Bank
 Credit 1010 Fund Balance With Treasury

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

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 Treasury
 Debit 2520 Principal Payable to the Federal Financing Bank
 Credit 1010 Fund Balance With Treasury

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

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

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

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
Credit 1010 Fund Balance With Treasury

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 Not Available 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 Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
Debit 1622 (G) Premium on Securities Other Than Public Debt Securities
Credit 1010 Fund Balance With Treasury

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

- B128 To record the purchase of Federal securities acquired at a discount.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
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 Public Debt
 Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Credit 1010 Fund Balance With Treasury
 Credit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Credit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

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

Budgetary Entry

Debit 4395 Authority Unavailable 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 is not recorded by special or non-revolving funds. USSGL transactions that reference this transaction (bolds 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 Circulars A-11 and A-34 for further instruction on the payment hierarchy.
Transaction Origin: Credit reform liquidating account case study
- Budgetary Entry**
 Debit 4047 Anticipated Transfers to 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 2510 Principal Payable to Treasury
 Debit 2970 Resources Payable to Treasury
 Credit 1010 Fund Balance With Treasury

**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” of 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 the 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.

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 Non-production Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities

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

B304 To record the delivery of goods and services in the same year as the order was placed and accrue a liability. The current-year expended authority is less than the original order.
Comment: If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” of 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 the 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.

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 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
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities

**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” of 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 the 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.

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 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
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities

**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

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

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

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-34 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

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

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 Treasury
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable

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 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 and 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
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability

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

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

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 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

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

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.

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

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

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

- 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 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 6800 Future Funded Expenses

- B346 To record capital lease liability.
Comment: If capital lease is with a nonFederal entity, you must have sufficient budgetary resources up-front to cover the present value of the lease payments discounted using Treasury interest rates.

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.

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 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 Non-production Costs
 Credit 1410 Advances to Others
 Credit 1450 Prepayments

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

B500 DISBURSEMENTS AND PAYABLES - Assets Transfers Out

B502 To record the transfer-out of assets to other Federal entities without reimbursement.

Comment: When transferring ownership of an asset outside of the Federal government, recognize a loss for the book value of the asset upon disposition. For non-Federal, see USSGL TC-B504.

Transaction Origin: USSGL TC-5045

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1599 Other Related Property - Allowance

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

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

Debit 1621 Discount on Securities Other Than Public Debt Securities

Debit 1622 Premium on Securities Other Than Public Debt Securities

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

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

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 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal Use Software

Debit 1849 Allowance for Depletion

Debit 5730 Financing Sources Transferred Out Without Reimbursement

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

Credit 1541 Forfeited Property Held for Sale

Credit 1572 Stockpile Materials Held for Sale

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

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

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

Credit 1620 Investments in Securities Other Than Public Debt Securities

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

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

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

Transaction continued...

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

Credit 1690 Other Investments
 Credit 1711 Land and Land Rights
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1830 Internal-Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment

B504 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.

Comment: For Federal, see USSGL TC-B502.

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 7210 Losses on Disposition of Assets
 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

B506 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

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

B508 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**

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 study

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
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 study

Budgetary Entry

Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

and

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
Debit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
Credit 4070 Anticipated Collections from Federal Sources
Credit 4282 Actual Program Fund Subsidy receivable - Indefinite - Permanent
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

C110 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 Collection of Business-Type Fees

Debit 4262 Actual Collection of Loan Principal

Debit 4263 Actual Collection of Loan Interest

Debit 4264 Actual Collection 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

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**

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 Collection of Business-Type Fees

Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2320 Deferred Credits

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 study

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

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

- C120 To record the maturity of Federal securities acquired at par value.
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 Public Debt

Credit 1620 (G) Investments in Securities Other Than 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 Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

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

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

Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

Credit 1622 (G) Premium on Securities Other Than Public Debt Securities

- 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 Not Available for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Transaction continued...

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 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 Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by 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 study

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
 Debit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
 Debit 4274 Actual Program Fund Subsidy Collected - Indefinite - Current
 Credit 4281 Actual Program Fund Subsidy Receivable - Definite - Current
 Credit 4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent
 Credit 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current

Proprietary Entry

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

- C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
Comment: 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

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

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

Comment: 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 Expended Authority 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

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 Non-production Costs

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

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

Comment: Reverse USSGL TC-B134 for direct appropriations.

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

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 Non-production Costs

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

- C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
Comment: USSGL TC-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 Expended Authority 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

- 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**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

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

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

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

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

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

Transaction continued...

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

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

- 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

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

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

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

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

- 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

- 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

- 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

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

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

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

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

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

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

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

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

C180 To record satisfaction of a loan by surrender of 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

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

- 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

- 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
Credit 5320 Penalties, Fines and Administrative Fees Revenue
Credit 5900 Other Revenue

**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 study

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

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 study

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

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

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 study

Budgetary Entry

Debit 4281 Actual Program Fund Subsidy Receivable - Definite - Current
Debit 4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent
Debit 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current
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 study

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

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

Transaction continued...

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

Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 6500 Cost of Goods Sold
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6900 Non-production Costs

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
 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 5310 Interest Revenue

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

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

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

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

Transaction continued...

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

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

- 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
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 re-estimate.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue

**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 Not Available 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 Public Debt
 Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1622 (G) Premium on Securities Other Than Public Debt Securities
 Credit 7110 Gains on Disposition of Assets

- 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 Not Available 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 Public Debt
 Debit 1623 (G) Amortization of Discount and Premium Securities Other Than Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1622 (G) Premium on Securities Other Than 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 Not Available 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 Public Debt
 Debit 1621 (G) Discount on Securities Other Than 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 Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 7110 Gains on Disposition of Assets

**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 Not Available 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 Public Debt
 Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Debit 7210 Losses on Disposition of Assets
 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 Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

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

C312 To record the sale or disposition of assets other than investments.

Transaction Origin: USSGL TC-5080

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 7210 Losses on Disposition of Assets

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

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

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

- C314 To record the loss (or gain) from sales 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

- 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 borrower on 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

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

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 Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Debit 7210 Losses on Disposition of Assets
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 Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1690 Other Investments
Credit 5310 Interest Revenue
Credit 7110 Gains on Disposition of Assets

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 Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Debit 5310 Interest Revenue
Debit 7210 Losses on Disposition of Assets
Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1690 Other Investments
Credit 7110 Gains on Disposition of Assets

**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 Not Available 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 Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1620 Investments in Securities Other Than Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1690 Other Investments
 Credit 7110 Gains on Disposition of Assets

- 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 Not Available 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 Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1620 Investments in Securities Other Than Public Debt Securities
 Credit 1622 Premium on Securities Other Than Public Debt Securities
 Credit 1690 Other Investments
 Credit 5310 Interest Revenue
 Credit 7110 Gains on Disposition of Assets

**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
 Credit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete
 Credit 1524 Inventory - Excess, Obsolete and Unserviceable
 Credit 7110 Gains on Disposition of Assets

- 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

**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
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

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

C400 COLLECTIONS AND RECEIVABLES - Asset Transfers-In

C402 To record the transfer-in of assets from others without reimbursements.
Transaction Origin: USSGL TC-5040

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1541 Forfeited Property Held for Sale
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Debit 1620 Investments in Securities Other Than Public Debt Securities
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Debit 1690 Other Investments
 Debit 1711 Land and Land Rights
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Credit 5720 Financing Sources Transferred In Without Reimbursement

C404 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
Comment: An entity receiving assets of greater value than those exchanged 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

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, Unserviceable and Obsolete
 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

Transaction continued...

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

Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets
 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

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

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

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

Comment: If downward adjustment is material, credit USSGL account 7400. If immaterial, credit USSGL account 6100. Reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC2020

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 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

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 Non-production Costs

Credit 7400 Prior-Period Adjustments

**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. If the downward adjustment is immaterial, credit USSGL account 6100.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Expended Authority 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 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 Non-production Costs
Credit 7400 Prior-Period Adjustments

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

D106 To record an upward adjustment of 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 immaterial, debit USSGL account 6100.

Transaction Origin: USSGL budgetary accounting guide

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 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

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Non-production Costs

Debit 7400 Prior-Period Adjustments

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. If the downward adjustment is immaterial, credit USSGL account 6100.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority 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 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 6900 Non-production Costs

Credit 7400 Prior-Period Adjustments

**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. If the downward adjustment is immaterial, credit USSGL account 6100.

Transaction Origin: USSGL budgetary accounting guide

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 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 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 6900 Non-production Costs
 Credit 7400 Prior-Period Adjustments

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

D112 To record a downward re-estimate for loan subsidies in the financing account.

Transaction Origin: Credit reform case study

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. If the upward adjustment is immaterial, debit USSGL account 6100.

Transaction Origin: USSGL TC2020

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 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 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 Non-production Costs
 Debit 7400 Prior-Period Adjustments
 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. If the upward adjustment is immaterial, debit USSGL account 6100.

Transaction Origin: USSGL TC2020

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
 Credit 4881 Upward Adjustments of Prior-Year Undelivered 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 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 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 Non-production Costs
 Debit 7400 Prior-Period Adjustments
 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 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 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
Credit 1010 Fund Balance With Treasury

- D124 To record an upward adjustment to prior-year unpaid unexpended obligations.
Comment: The invoice has not been paid. The 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 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

- 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

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

- 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

- 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.

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

Transaction continued...

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

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 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production 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

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

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, 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.

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 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
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Non-production 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

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

D200 ADJUSTMENTS/ACCRUALS 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 5319 Contra Revenue for Interest

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

D205 To record the write-off 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

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

D206 To record the write-off of accounts receivable.

Transaction Origin: USSGL TC-4105

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Credit 1310 Accounts Receivable

Credit 1360 Penalties, Fines and Administrative Fees Receivable

D207 To record the write-off 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 write-off 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

D210 To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

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

D212 To record the write-off of interest receivable.

Budgetary Entry

None

Proprietary Entry

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

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 5319 Contra Revenue for Interest
Debit 5329 Contra Revenue for Penalties, Fines and Administrative Fees
Debit 5809 Contra Revenue for Taxes
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others

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

D218 To record an adjustment to loans receivable based on acquired collateral property.
Transaction Origin: Credit reform case study

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

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

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

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 wastes 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 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

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 1730 Buildings, Improvements and Renovations

Debit 1740 Other Structures and Facilities

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

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

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

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 7400 Prior-Period Adjustment
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 7400 Prior-Period Adjustment
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. Cost of goods sold represent 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 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, Unserviceable and Obsolete
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, Unserviceable and Obsolete

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

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

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

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

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

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

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

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

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

- D354 To record inventory that has been lost that is 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**

D400 ADJUSTMENTS/ACCRUALS 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 Non-production 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 Public Debt
 Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Debit 1623 (N) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Credit 5310 Interest Revenue

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

**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

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 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

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 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

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

D618 To capitalize the 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

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

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**

E100 MEMORANDUM ENTRIES

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

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

Budgetary Entry

None

Proprietary Entry

None

E104 To record the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

Budgetary Entry

None

Proprietary Entry

None

E106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

Budgetary Entry

None

Proprietary Entry

None

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

E108 To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

Budgetary Entry

None

Proprietary Entry

None

E110 To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

Budgetary Entry

None

Proprietary Entry

None

**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 4116 Entitlement Loan Subsidy Appropriation - Indefinite
 Credit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent
 Credit 4119 Other Appropriations Realized
 Credit 4121 Loan Subsidy Appropriation - Indefinite - Current

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 4450 Unapportioned Authority
Debit 4590 Apportionments Unavailable - Anticipated Resources
Credit 4032 Anticipated Contract Authority
Credit 4042 Estimated Borrowing Authority - Indefinite
Credit 4060 Anticipated Collections from Non-Federal Sources
Credit 4070 Anticipated Collections from Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
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

- 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 Treasury
Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections from Non-Federal Sources
Debit 4070 Anticipated Collections from Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4034 Anticipated Adjustments to Contract Authority
 Credit 4044 Anticipated Adjustments to Borrowing Authority
 Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

None

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

Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4350 Canceled Authority

Proprietary Entry

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

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 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 Acanceling 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-34 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-F126. OMB Circular A-34 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-34 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**

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 - Investments

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 – Investments may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280 Unrealized Losses – Investments. 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 Not Available 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 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 Rescissions - Current-Year

Debit 4393 Rescissions - Prior-Year

Debit 4396 Authority Permanently Not Available Pursuant to Public Law

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Deficiency Appropriations

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4115 Loan Subsidy Appropriation - Definite - Current

Credit 4116 Entitlement Loan Subsidy Appropriation - Indefinite

Credit 4117 Loan Administrative Expense Appropriation - Definite - Current

Credit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent

Credit 4119 Other Appropriations Realized

Credit 4121 Loan Subsidy Appropriation - Indefinite - Current

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 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 Collection of Business-Type Fees
 Credit 4262 Actual Collection of Loan Principal
 Credit 4263 Actual Collection of Loan Interest
 Credit 4264 Actual Collection 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 - Definite - Current
 Credit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
 Credit 4273 Interest Collected from Treasury
 Credit 4274 Actual Program Fund Subsidy Collected - Indefinite - Current
 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 Actual Adjustments to Contract Authority
 Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
 Debit 4392 Rescissions - Current-Year
 Debit 4393 Rescissions - Prior-Year
 Credit 4131 Current-Year Contract Authority Realized - Definite
 Credit 4132 Current-Year Contract Authority Realized - Indefinite
Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

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

Budgetary Entry

Debit 4143 Actual Reductions to Borrowing Authority
 Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
 Debit 4392 Rescissions - Current-Year
 Debit 4393 Rescissions - Prior-Year
 Credit 4141 Current-Year Borrowing Authority Realized - Definite
 Credit 4142 Current-Year Borrowing Authority Realized - Indefinite
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 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 Expended Authority - Paid.
Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid

Debit 4982 Upward Adjustments of Prior-Year 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 Expended Authority - Paid when there is a net downward adjustment.

Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry

Debit 4201 Total Actual Resources - Collected

Credit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Proprietary Entry

None

F218 To record the closing of related adjustments to Expended Authority - Unpaid.

Comment: Use upward adjustment USSGL account 4981 only in year 2 and later.

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid

Debit 4981 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

F220 To record the closing of related adjustments to Expended Authority - Unpaid.
Comment: Use downward adjustment USSGL account 4971 only in year 2 and later.

Budgetary Entry**Debit 4901 Delivered Orders – Obligations, Unpaid**

Credit 4931 Delivered Orders – Obligations Transferred, Unpaid

Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries

Proprietary Entry

None

F222 To record the closing of related adjustments to paid unexpended obligations when there is an upward adjustment.
Comment: Use adjustment accounts only in year 2 or 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

Proprietary Entry

None

F224 To record the closing of related adjustments to paid unexpended obligations when there is a downward adjustment.
Comment: Use adjustment accounts only in year 2 or later.

Budgetary Entry**Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced**

Credit 4832 Undelivered Orders – Obligations Transferred, Prepaid/Advanced

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

Proprietary Entry

None

F226 To record the closing of related upward adjustments to unpaid unexpended obligations.
Comment: Use upward adjustment USSGL account 4881 only in year 2 or later.

Budgetary Entry

Debit 4831 Undelivered Orders – Obligations Transferred, Unpaid

Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

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

F227 To record the closing of related downward adjustments to unpaid unexpended obligations.
Comment: Use downward adjustment USSGL account 4871 only in year 2 or later.

Budgetary Entry**Debit 4801 Undelivered Orders – Obligations, Unpaid**

Credit 4831 Undelivered Orders – Obligations Transferred, Unpaid

Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries

Proprietary Entry

None

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

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 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 5319 Contra Revenue for Interest

Credit 5329 Contra Revenue for Penalties, Fines and Administrative Fees

Transaction continued...

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

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
 Credit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 5765 Nonexpenditure Trust Fund 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 Treasury
 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 Employee Contrib. to Employee Benefit Programs Not Requiring CY Budget Auth. (Unob.)
 Credit 6900 Non-production 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
 Debit 7180 Unrealized Gains – Investments
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments
 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
Credit 7280 Unrealized Losses - Investments
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior Period Adjustments
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
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 Expense on Borrowing from Treasury
Credit 6320 Interest Expense on Securities
Credit 6330 Other Interest Expenses

F233 To record closing of fiscal year activity that increases 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 3109 Unexpended Appropriations - "Prior-Period Adjustments"
Credit 3100 Unexpended Appropriations - Cumulative
Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 3106 Unexpended Appropriations - Adjustments
Credit 3107 Unexpended Appropriations - Used
Credit 3109 Unexpended Appropriations - "Prior-Period Adjustments"

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

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

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

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

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

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 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

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

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 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

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

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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	A254 R	C136	C314	A106	A274	B128
A110	A255 R	C138	C316	A112	A278	B128 AP
A156	A260	C140	C318	A130	A308	B129
A170	A264	C142	C320	A132	B102	B130
A171	A272	C143	C322	A136	B103	B136
A175	A276	C146	C324	A146	B104	B206
A181	B402	C148	C326	A180	B105	C204
A182	C104	C152	C328	A183	B106	C206
A184	C106	C154	C330	A214	B107	C224
A186	C108	C158	C332	A222	B108	D122
A188	C110	C172	C334	A225	B110	D126
A196	C112	C176	C336	A226	B112	D302
A219	C116	C182	C340	A230	B114	D304
A220	C120	C184	C342	A248	B116	F106
A224	C122	C186	D104	A252	B118	F108
A228	C124	C188	D108	A254	B119	F110
A230 R	C126	C302	D302 R	A255	B120	F120
A232	C130	C304	F107	A261	B121	F122
A246	C132	C306	F108 R	A266	B122	F124
A250	C134	C308			B124	
					B124 AP	
					B126	

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144		C144 R	
C174		C146	
D344		C148	
		C176	

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: 1120 IMPREST FUNDS

DEBIT	CREDIT
D302	D302R

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT	CREDIT
C108 C150	D304

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT			CREDIT	
A258	C212	D128	A196	C138
A310	C214	D130	A260	C140
C202	C216		C106	C143
C204	C217		C110	C178
C208	C222		C126R	C186
C210	C228		C130	D206
			C136	

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON
ACCOUNTS RECEIVABLE

DEBIT	CREDIT
D206	D202 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C214 C216 C217	A196 C110

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT	CREDIT
C202	C143 D207

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

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

DEBIT	CREDIT
D207	D202 D216

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT	CREDIT
A173 A217 A177 A268	A175 A224 A181 A234 A219 A272

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS
RECEIVABLE

DEBIT	CREDIT
A258	A260

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT	CREDIT
B104AP C215 C220 B124AP C216 C226 B128AP C217 B129 C214	A196 C143 D218 C110 D210 C140 D212

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

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

DEBIT	CREDIT
D212 D218	D202 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT	CREDIT
B104AP C224 C206 C316 C220 C318	C110 D208 C162 D210 C180 D218

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT	CREDIT
C180 D208	D204

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT	CREDIT
C214 C217 C216 C226	A196 D205 C143 D206

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

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON
PENALTIES, FINES AND
ADMINISTRATIVE FEES
RECEIVABLE

DEBIT	CREDIT
D205 D206	D202 D214 D216

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT	CREDIT
C314 D210 C316 D512 D112	A182 C118 C228 B104AP C126 C104 C210 C110 C220

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

DEBIT	CREDIT
A257 B206 D122	A256 C130 B404 D130 C112

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

DEBIT	CREDIT
A257 B206	A256 B404 C112

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

ACCOUNT NUMBER AND TITLE: **1511 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE**

DEBIT			CREDIT	
B302	D106	D332R	B502	D104
B304	D114	D334	C132	D108
B306	D116		C134	D110
B404	D132		C212	D330
C164	D134		C312	D332
C402	D318AP		C404	D606
C404	D320		D102	

ACCOUNT NUMBER AND TITLE: **1512 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE**

DEBIT			CREDIT	
B302	D106	D332	C132	D108
B304	D114		C134	D110
B306	D116		C212	D332R
B404	D132		D102	D334
C404	D134		D104	

ACCOUNT NUMBER AND TITLE: **1513 OPERATING MATERIALS AND
SUPPLIES – EXCESS,
UNSERVICEABLE AND OBSOLETE**

DEBIT		CREDIT	
C404		C328	
D330		D334	

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

ACCOUNT NUMBER AND TITLE: **1514 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR**

DEBIT	CREDIT
D318	D318AP D320

ACCOUNT NUMBER AND TITLE: **1519 OPERATING MATERIALS AND
SUPPLIES - ALLOWANCE**

DEBIT	CREDIT
D319R	D319

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

DEBIT	CREDIT
B302 B404 D134 B304 C404 D314R B306 D106 D317R B334 D132 D328	C404 D314 D328R D102 D316 D108 D317 D220 D322

ACCOUNT NUMBER AND TITLE: **1522 INVENTORY HELD IN RESERVE FOR
FUTURE SALE**

DEBIT	CREDIT
B302 D106 D314 B304 D114 B306 D116 B404 D132 C404 D134	C132 D108 C134 D110 C212 D220 D102 D314R D104

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

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C222	D322		D220		
C404	D616		D317R		
D317	D618		D324		

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE
AND UNSERVICEABLE

DEBIT			CREDIT		
C404			C328		
D316			D220		

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT			CREDIT		
B302	C164	D114	B502	C312	D110
B304	C402	D116	C132	D102	D220
B306	C404	D132	C134	D104	D310
B404	D106	D134	C212	D108	D606

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT			CREDIT		
C402	D604		B502	D220	
C404			C132	D312	
D309			C134	D508	
D310			C212	D606	
D506			C312		

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

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY – FINISHED GOODS

DEBIT				CREDIT			
B302	C402	D132	D328	B502	D102	D314	D328R
B304	C404	D134	D506	C132	D104	D316	D508
B306	D106	D312		C134	D108	D317	D606
B404	D114	D314R		C212	D110	D322	D612
C164	D116	D317R		C312	D220	D326	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT		CREDIT	
B502	D328R	C222	
C312	D410	D321	
D220	D410R	D328	
D326		D614	

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166		C168	D342
		C174	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
C168		C170	
		D304	

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

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT	CREDIT
B338 C402 B340 D342 C178	B502 C340 D346 C312 D222 D350 C336 D344

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

DEBIT	CREDIT
D346 D350	B506 D348 D222

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B130 C312 B502 D222	D622

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT	CREDIT
B116 B332 C162 D218	C314 C316 C318

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

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

DEBIT	CREDIT
B114 B502	D218

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS

DEBIT	CREDIT
B302 D106 B304 D114 B306 D116 B404 D132 C180 D134	B508 C344 D224 C132 D102 D612 C134 D104 C212 D108 C312 D110

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT	CREDIT
C312 C344 D224	D352

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

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN
RESERVE

DEBIT		CREDIT		
B302	D114	C132	D108	D620
B304	D116	C134	D110	
B306	D132	C212	D336	
B404	D134	D102	D338	
D106		D104	D340	

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR
SALE

DEBIT		CREDIT		
B302	D106	B502	C334	D338
B304	D114	C132	D102	
B306	D116	C134	D104	
B404	D132	C212	D108	
C164	D134	C330	D110	
C402	D340	C332	D336	

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT	
B302	C402	D134	C132	D104
B304	D106		C134	D108
B306	D114		C212	D110
B404	D116		C312	
C164	D132		D102	

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

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY –
ALLOWANCE

DEBIT	CREDIT
B502 C312	

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT

DEBIT	CREDIT
B124 B126 B128 C402	B502 C302 C320 C120 C304 C322 C122 C306 C124 C308

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT

DEBIT	CREDIT
B502 C124 C306 C308 C320	B128

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

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT

DEBIT	CREDIT
B126	B502 C122 C302 C304 C322

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND
PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT

DEBIT	CREDIT
B502 C304 C122 C322 C302 D510	B502 C308 C124 C320 C306 D510R

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT –
INVESTMENTS

DEBIT	CREDIT
F136	F138

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

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES
OTHER THAN PUBLIC DEBT
SECURITIES

DEBIT	CREDIT
B124	B502 C306
B126	C120 C308
B128	C122 C324
C402	C124 C326
	C302
	C304

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER
THAN PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B502	B128
C124	
C306	
C308	
C324	

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER
THAN PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B126	C122
B502	C302
	C304
	C326

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

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF PREM AND
DISC ON SECURITIES OTHER THAN
PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B502 C122 C302 C304 C326 D510	B502 C124 C306 C308 C324 D510R

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED
BY PUBLIC DEBT

DEBIT	CREDIT
B128 C402	B502 C308 C124 C320

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY
ZERO COUPON BONDS ISSUED
BY PUBLIC DEBT

DEBIT	CREDIT
B502 C308 C124 C320	B128

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

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT U.S.
TREASURY ZERO COUPON BONDS
ISSUED BY PUBLIC DEBT

DEBIT	CREDIT
C124 D510	B502 C320 C308 D510R

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT –
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT	CREDIT
F140	F140R

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT –
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT	CREDIT
F140R	F140

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT	CREDIT
C402	B502 C320 C322 C324 C326

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

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B302	D106	D134	B504	C312	D110
B304	D114		C132	D102	
B306	D116		C134	D104	
B404	D132		C212	D108	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B502			D514		
B504					
C312					

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT		
C402	D309		B502	C312	
			C132	D307	
			C134		
			C212		

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

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS AND RENOVATIONS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D307	C134	D104	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS AND RENOVATIONS

DEBIT			CREDIT		
B502			D514		
B504					
C312					

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D307	C134	D104	

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

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON
OTHER STRUCTURES AND
FACILITIES

DEBIT	CREDIT
B502 B504 C312	D226 D514

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT	CREDIT
B302 C164 D116 B304 C402 D132 B306 D106 D134 B404 D114 D348	B502 C212 D108 B504 C312 D110 C132 D102 C134 D104

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON
EQUIPMENT

DEBIT	CREDIT
B502 B504 C312	D514

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
B346	C132 D104 C134 D108 C212 D116

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

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON
ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
C312	D514

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B302 C164 D132	C132 D102
B304 D106 D134	C134 D104
B306 D114	C212 D108
B404	C312 D110

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION
ON LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B502 C312	D514

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT	CREDIT
B302 C164 D116	B502 C312 D110
B304 C402 D132	C132 D102
B306 D106 D134	C134 D104
B404 D114 D308	C212 D108

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

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT	CREDIT
B302 D309	C312 D308

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORITIZATION ON INTERNAL USE SOFTWARE

DEBIT	CREDIT
B502 C312	D514

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT	CREDIT
B302 C164 D116	B502 D102
B304 C402 D132	C132 D104
B306 D106 D134	C134 D108
B404 D114	C212 D110

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT	CREDIT
B502	D514

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

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY,
PLANT AND EQUIPMENT

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1920 UNREQUISITIONED AUTHORIZED
APPROPRIATIONS

DEBIT			CREDIT		

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE APPROPRIATIONS

DEBIT			CREDIT		

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B302	D106	D134	C132	D104	
B304	D114		C134	D108	
B306	D116		C212	D110	
B404	D132		D102		

**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
D102		B306	B334	D116	D616

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT	CREDIT
B110	

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT	CREDIT
B110	B302 D114 D306
D102	B304 D116
D110	B306 D132
	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 A222 A274 A225	A179 A223 A270

ACCOUNT NUMBER AND TITLE: **2155 EXPENDITURE TRANSFERS
PAYABLE**

DEBIT	CREDIT
A261	A259

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE**

DEBIT	CREDIT
B110 D406R	B324 D406

ACCOUNT NUMBER AND TITLE: **2170 SUBSIDY PAYABLE TO FINANCING
ACCOUNT**

DEBIT	CREDIT
B105	A150 B324

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

ACCOUNT NUMBER AND TITLE: **2179 CONTRA LIABILITY FOR SUBSIDY
PAYABLE TO FINANCING
ACCOUNT**

DEBIT	CREDIT
A150	B105

ACCOUNT NUMBER AND TITLE: **2180 LOAN GUARANTEE LIABILITY**

DEBIT	CREDIT
B104 D112	A182 C126 B104AP C220 C104 C228 C118 D516

ACCOUNT NUMBER AND TITLE: **2190 OTHER ACCRUED LIABILITIES**

DEBIT	CREDIT
B110 D102 D110	B302 D106 D402 B304 D114 D408 B306 D116 B318 D132 B324 D134

ACCOUNT NUMBER AND TITLE: **2210 ACCRUED FUNDED PAYROLL AND
LEAVE**

DEBIT	CREDIT
	D132 D402

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

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	D132 D402 D134

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
D406R	D406

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND
PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D406R	D406

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

ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS**

DEBIT	CREDIT
D406R	D406

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
B324R	B324

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

DEBIT	CREDIT
B324R	B326

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

DEBIT	CREDIT
B324R	B324 B326

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

ACCOUNT NUMBER AND TITLE: 2310 ADVANCES FROM OTHERS

DEBIT	CREDIT
A306 A308 F110	C182 C184

ACCOUNT NUMBER AND TITLE: 2320 DEFERRED CREDITS

DEBIT	CREDIT
C118 C336 D350 C218 D346	B338 B402 B340 C116

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR DEPOSIT FUNDS,
CLEARING ACCOUNTS AND
UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144R D304 C170	C108 C152 C144 C168

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO TREASURY

DEBIT	CREDIT
B120 B136 B121	A156

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

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 B121	

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

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 B324R	B324

ACCOUNT NUMBER AND TITLE: **2620 ACTUARIAL HEALTH INSURANCE LIABILITY**

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: **2630 ACTUARIAL LIFE INSURANCE LIABILITY**

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: **2650 ACTUARIAL FECA LIABILITY**

DEBIT	CREDIT
B330R	B330

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

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B330R	B324 B330

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL

DEBIT	CREDIT
B114	D218

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B119 B328R	A143 B328

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 B324R	B346

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

ACCOUNT NUMBER AND TITLE: **2950 LIABILITY FOR SUBSIDY RELATED
TO UNDISBURSED LOANS**

DEBIT	CREDIT
C126R	C208

ACCOUNT NUMBER AND TITLE: **2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS**

DEBIT	CREDIT
B316	F130

ACCOUNT NUMBER AND TITLE: **2970 RESOURCES PAYABLE TO
TREASURY**

DEBIT	CREDIT
B136	F232

ACCOUNT NUMBER AND TITLE: **2980 CUSTODIAL LIABILITY**

DEBIT	CREDIT
D214 D216 F124	C142 C202 C226

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

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

DEBIT		CREDIT		
B110	D342	A130	C150	D116
B506		A132	C166	D350
C168		A136	D112	
C174		B324	D114	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT		CREDIT		
D226		B324		
B344				

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT		CREDIT		
F233		F233		

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F106		A104	A170	F108R
F108		A110	F107	
F233				

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

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

DEBIT	CREDIT
F233	A220 A246 A228 A250 A232 A257

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

DEBIT	CREDIT
A214 A252 A226 A254 A230 A256 A248	A230R A254R F233

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

DEBIT	CREDIT
A106 A136 A112 F120 A130 F122 A132 F233	F233

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

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

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

ACCOUNT NUMBER AND TITLE: **3109 UNEXPENDED APPROPRIATIONS -
“PRIOR-PERIOD ADJUSTMENT”**

DEBIT	CREDIT
F233	F233

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

DEBIT	CREDIT
F228	F228
F231	F230

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

ACCOUNT NUMBER AND TITLE: 4032 ANTICIPATED 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 BORROWING
AUTHORITY - INDEFINITE

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114	A164 F118

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

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANFERS TO
TREASURY

DEBIT	CREDIT
B119 C323 B120 F114 B136	A142 A143 F118

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

DEBIT	CREDIT
A140 F116	C110 C132 C152 C316 C342 C116 C136 C154 C318 D108 C130 C148 C314 C328 F112

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES

DEBIT	CREDIT
A140 F116 C304 C308 C322	C104 C132 C214 D108 C106 C136 C302 F112 C110 C208 C306 C124 C210 C320

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

DEBIT	CREDIT
A104 F108R	F108 F204

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

ACCOUNT NUMBER AND TITLE: 4112 DEFICIENCY APPROPRIATIONS

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL
FUND RECEIPTS

DEBIT	CREDIT
A184 A264 C302 C336	B124 AP C304
A186 C124 C306 F140	B126 C308
A188 C172 C324	B128 AP F140 R
A196 C176 C326	B129 F204

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION –
DEFINITE - CURRENT

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4116 ENTITLEMENT LOAN SUBSIDY
APPROPRIATION - INDEFINITE

DEBIT	CREDIT
A104 F108 R	F108 F204

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

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION – DEFINITE –
CURRENT

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4118 RE-ESTIMATED LOAN SUBSIDY
APPROPRIATION – INDEFINITE
PERMANENT

DEBIT	CREDIT
A104 F108R	F108 F204

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT	CREDIT
A104 F108R	F108 F204

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -
INDEFINITE

DEBIT	CREDIT
A102 C304 C308 F116	A104 C306 A186 F112 C124 C302

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

ACCOUNT NUMBER AND TITLE: 4121 LOAN SUBSIDY APPROPRIATION –
INDEFINITE - CURRENT

DEBIT	CREDIT
A104 F108R	F108 F204

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	A175 A272

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

DEBIT	CREDIT
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: 4131 CURRENT-YEAR AUTHORITY
REALIZED - DEFINITE

DEBIT	CREDIT
A166	F206

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

ACCOUNT NUMBER AND TITLE: 4132 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED –
INDEFINITE

DEBIT	CREDIT
A166 A168	F206

ACCOUNT NUMBER AND TITLE: 4133 ACTUAL ADJUSTMENTS TO
CONTRACT AUTHORITY

DEBIT	CREDIT
F206	A172 A174

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY
LIQUIDATED

DEBIT	CREDIT
F206	A170 A175 A171

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

DEBIT	CREDIT
A175	A173

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

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

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING
AUTHORITY REALIZED -
DEFINITE

DEBIT	CREDIT
A152	F208

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

ACCOUNT NUMBER AND TITLE: 4142 CURRENT-YEAR BORROWING
AUTHORITY REALIZED –
INDEFINITE

DEBIT	CREDIT
A152 A154	A148 F208

ACCOUNT NUMBER AND TITLE: 4143 ACTUAL REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
F208	A148 A158 A160

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

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

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

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY
CARRIED FORWARD

DEBIT	CREDIT
F208	F208

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F204

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

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

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

DEBIT	CREDIT
A192	F132 F242 F215

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

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 A246 F104R

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

DEBIT	CREDIT
A204	A217 F112

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

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

DEBIT	CREDIT
A217 A225	A219 A223

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

DEBIT	CREDIT
A219 F204	A225 F204

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

DEBIT	CREDIT
A181 A250 A246 F204	A180 A252 A248 F204

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

DEBIT	CREDIT
A181 A230R A220 A232 F204	A180 F204 A214 A230

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

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

DEBIT			CREDIT		
A220	A232	F204	A214	A234	F204
A228	A236		A226		
A230R			A230		

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

DEBIT			CREDIT		
A242			A244		
A248			A246		
F104			F104R		

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

DEBIT			CREDIT		
A246			A248		
A250			A252		
F204			F204		

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

DEBIT			CREDIT		
A254R	F204		A254	F204	
A255R			A255		
A257			A256		

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

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES –
COLLECTED

DEBIT	CREDIT
F204 F216	B316 F204 F214

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT	CREDIT
A302 A308 F116	A304 C182 F112

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	A310 C222 C184 F109

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

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

DEBIT	CREDIT
C182 C184	A306 F110 A308

ACCOUNT NUMBER AND TITLE: **4225 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS –
RECEIVABLE**

DEBIT	CREDIT
A258	A260

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

DEBIT	CREDIT
A310 C222	C186

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
C110	F204

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

DEBIT	CREDIT
C110 C116	F204

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTION OF LOAN
PRINCIPAL

DEBIT	CREDIT
C110	F204

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

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTION OF LOAN
INTEREST

DEBIT	CREDIT
C110 C154	F204

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTION OF RENT

DEBIT	CREDIT
C110	F204

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM
SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C110 C316 C314 C318	F204

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

DEBIT	CREDIT
C110 C182 C334 C148 C328 C342 C152 C330 C158 C332	A306 B118 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
C110 C152 C148	F204

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – DEFINITE - CURRENT

DEBIT	CREDIT
C104 C126 C106	F204

ACCOUNT NUMBER AND TITLE: 4272 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – INDEFINITE –
PERMANENT

DEBIT	CREDIT
C106 C126	F204

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

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM
TREASURY

DEBIT		CREDIT	
C110	C306	B124AP	C304
C124	C320	B126	C308
C140		B128AP	C322
C302		B129	C323
			F204

ACCOUNT NUMBER AND TITLE: 4274 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – INDEFINITE –
CURRENT

DEBIT		CREDIT	
C126		F204	

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	

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

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS –
FEDERAL

DEBIT	CREDIT
C110 C140	F204

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE
DEFINITE - CURRENT

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: 4282 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE
INDEFINITE - PERMANENT

DEBIT	CREDIT
C208	C106 C126

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

DEBIT	CREDIT
C214	C140

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

ACCOUNT NUMBER AND TITLE: 4284 ACTUAL PROGRAM FUND SUBSIDY
RECEIVABLE – INDEFINITE-
CURRENT

DEBIT	CREDIT
C208	C126

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	C140

**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: 4391 ADJUSTMENTS TO INDEFINITE
NO-YEAR AUTHORITY

DEBIT	CREDIT
F107 F204	F106 F204

ACCOUNT NUMBER AND TITLE: 4392 RESCISSIONS – CURRENT-YEAR

DEBIT	CREDIT
F204 F206 F208	A132 A136

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

ACCOUNT NUMBER AND TITLE: 4393 RESCISSIONS – PRIOR-YEAR

DEBIT	CREDIT
F204 F206 F208	A132 A136

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS NOT AVAILABLE FOR
OBLIGATION UPON COLLECTION

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

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE
PURSUANT TO PUBLIC LAW –
TEMPORARY

DEBIT	CREDIT
B124AP F126 B128AP F130AP B129	A128

ACCOUNT NUMBER AND TITLE: 4396 AUTHORITY PERMANENTLY NOT
AVAILABLE PURSUANT TO
PUBLIC LAW

DEBIT	CREDIT
F204	A106 A112 A130

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

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

DEBIT	CREDIT
B126 F215 F132 F242	A127

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED
FROM OBLIGATION

DEBIT	CREDIT
B126 F215 F134 F244	A129

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY –
PENDING RESCISSION

DEBIT	CREDIT
A134R F210 A136 F212	A134

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY –
OMB DEFERRAL

DEBIT	CREDIT
A126R F210 F212	A126

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

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT				
A106	A140 AP	B121	F122	A102	A166	A219	C136	D108
A116	A142	B124 AP	F212	A104	A176	A242	C158	D110
A118	A143	B126		A110	A178 R	A250	C172	D134
A126	A160	B128 AP		A114	A182	A258	C176	F104
A127	A164	B129		A126 R	A184	A264	C302	F107
A128	A174	C304		A128 R	A186	A268	C306	F108 R
A129	A178	C308		A134 R	A190	A276	C324	F114
A130	A225	F104 R		A138	A192	A302	C326	F116
A132	A244	F106		A140	A194	C106	C328	F126
A134	A252	F108		A152	A196	C124	C330	F130 AP
	B118	F112		A162	A204	C130	C332	F210
		F118				C132	C334	
							C336	

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT			CREDIT			
A106	B128 AP	F108	A116	C106 AP	C154 AP	C316 AP
A120	B129	F122	A122	C110 AP	C182 AP	C318 AP
A179	C106	F210	A177	C116 AP	C208 AP	C320 AP
A214	C304	F212	A186 AP	C124	C210 AP	C328 AP
A230	C304 R		A220	C124 AP	C214 AP	C342 AP
A259	C308		A230 R	C130 AP	C302	D108 AP
A266	C308 R		A232	C132 AP	C302 AP	D110 AP
A308 R	C322 R		A304 AP	C136 AP	C306	D134 AP
B107	F106		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

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

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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
C110AP	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	B204	C322R	F110	A120	C112	C208AP	D110AP
A148	B206	D116	F122	A122	C116AP	C210AP	D302R
A150	B210	D302	F210	A186AP	C124AP	C214AP	F134AP
A259	B306	D402	F212	A304AP	C130AP	C302AP	F107
A266	B314	D404		B126AP	C132AP	C306AP	F108R
A308R	B322	D406		B202AP	C134	C314AP	
B102	B332	D408		B204AP	C136AP	C316AP	
B104	B334	D410		B208	C138	C318AP	
B106	B344	D616		B304	C148AP	C320AP	
B107	C204	F106		C106	C152AP	C328AP	
B108	C304R	F108		C106AP	C154AP	C342AP	
B114	C308R	F109		C110AP	C182AP	D108AP	
B116							
B122							
B202							

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

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS NOT
SUBJECT TO APPORTIONMENT**

DEBIT				CREDIT				
A106	A223	B204	D408	A102	A192	B202R	C136AP	C314AP
A118	A225	B206	D410	A104	A194	B204R	C138	C316AP
A127	A230	B210	D616		A196	B208	C148AP	C318AP
A128	A252	B306	F106	A110	A217	B304	C152AP	C320AP
A129	A259	B314	F108	A114	A219	C106AP	C154AP	C324
A130	A266	B322	F109	A122	A220	C110AP	C158	C326
A132	A270	B334	F110	A128R	A230R	C112	C172	C328AP
A134	A278	C304	F122	A134R	A232	C116AP	C176	C342
A140AP	A308R	C304R	F212	A152	A250	C124	C182AP	C342AP
A148	B102	C308		A162	A258	C124AP	C208AP	D108AP
A160	B103	C308R		A166	A264	C130AP	C210AP	D110AP
A164	B107	C322R		A174R	A268	C132	C214AP	F107
A174	B121	D116		A176	A276	C132AP	C302	F108R
A178	B124AP	D402		A177	A302	C134	C302AP	F210
A179	B126	D404		A178R	A304AP	C136	C306	
A214	B128AP	D406		A186	B126AP		C306AP	
	B129			A186AP				
	B202			A190				

ACCOUNT NUMBER AND TITLE: **4630 FUNDS NOT AVAILABLE FOR
COMMITMENT/OBLIGATION**

DEBIT		CREDIT	
F210	F212	A138	A140

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

DEBIT				CREDIT			
A112	D106	D122	F120	A228	C132	D104	F128
A226	D114	D124		A236	C136	D120	F212
A234	D118	D126		C130	D102	D132	

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

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS

DEBIT			CREDIT
B202R	B210		B202
B204	D302R		B204R
B206	F210		D302
B208	F212		

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

DEBIT			CREDIT
A146	B304	D132	A150
B104	B306	D134	B204
B105	B344	D402	B208
B107	B346	D404	B210
B130	C206	D406	F226
B204R	C224	D408	
B206	D114	F227	
B302	D116		

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS –
OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT
B404	F224	B206
C112		F222

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

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS –
OBLIGATIONS TRANSFERRED,
UNPAID

DEBIT	CREDIT
A254 F226	A254R F227

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS –
OBLIGATIONS TRANSFERRED –
PREPAID/ADVANCED

DEBIT	CREDIT
A256 F222	A257 F224

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID UNDELIVERED
ORDERS – OBLIGATIONS,
RECOVERIES

DEBIT	CREDIT
A308 D132 D120 D134	F227

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

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNDELIVERED ORDERS -
OBLIGATIONS, REFUNDS
COLLECTED

DEBIT	CREDIT
C130	F224

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNDELIVERED
ORDERS – OBLIGATIONS, UNPAID

DEBIT	CREDIT
F226	D114 D118 D116 D124

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNDELIVERED
ORDERS – OBLIGATIONS, PREPAID/
ADVANCED

DEBIT	CREDIT
F222	D122

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

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS –
OBLIGATIONS, UNPAID

DEBIT	CREDIT			
A261	A259	B332	D134	D616
B110	B302	B334	D402	F218
B112	B304	B344	D404	
F220	B306	B346	D406	
	B314	D114	D408	
	B322	D116	D410	
		D132		

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS –
OBLIGATIONS, PAID

DEBIT	CREDIT		
C134	A146	B106	B130
C138	A261	B107	B404
F214	A266	B108	C204
	B102	B110	C206
	B103	B112	C224
	B104	B114	
	B105	B116	
		B122	

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS –
OBLIGATIONS TRANSFERRED,
UNPAID

DEBIT	CREDIT
A255	A255R
F218	F220

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

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

DEBIT	CREDIT
D102 F128 D110	F220

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

DEBIT	CREDIT
C132 D104 C136 D108	F216

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

DEBIT	CREDIT
F218	D106

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

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

DEBIT	CREDIT
F214	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FOR GOODS SOLD

DEBIT	CREDIT
F228	A306 C222 A310 C342 C110 C218

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS
SOLD

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES
PROVIDED

DEBIT	CREDIT
F228	A186 A306 C217 A188 A310 C218 A264 C110 C188

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

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

DEBIT	CREDIT
D202	F228

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

DEBIT	CREDIT
C322 F232	A186 C154 C216 C320
D510R	A188 C188 C217 C326
F228	C110 C214 C226 D510
	C142 C215 C228 D512

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

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
	C110 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 C214 A264 C216 C110 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	C110 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 A188 C202

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	B102AP B306AP D116AP
C136R F232	B105AP B314AP D126AP
C138R	B106AP B322AP D132AP
D102R	B107AP B332AP D402AP
	B108AP B334AP D404AP
	B118AP B344AP D406AP
	B130AP B404AP D408AP
	B134 C206AP D410AP
	B302AP D106AP

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES
TRANSFERRED IN WITHOUT
REIMBURSEMENT**

DEBIT	CREDIT
F228	C402

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

ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES
TRANSFERRED OUT WITHOUT
REIMBURSEMENT**

DEBIT	CREDIT
B502 D112	F228

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED IN**

DEBIT	CREDIT
F228 F232	A184

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

DEBIT	CREDIT
A183	F228 F232

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

DEBIT	CREDIT
F228	A258 A264

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

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING
SOURCES – TRANSFERS-IN**

DEBIT	CREDIT
F228	A171 A220 A250 A173 A228 A268 A177 A232 A276 A217 A236 A219 A246

ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING
SOURCES – TRANSFERS-OUT**

DEBIT	CREDIT
A259 A266	F228

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT**

DEBIT	CREDIT
A143 A225 A234 A270 A179 A226 A248 A278 A214 A230 A252 A223	A230R F228

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT	CREDIT
F228	D602

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

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

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL
ADJUSTMENT

DEBIT	CREDIT
C143 F228	C202

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

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 C110 C188 C217 D342 C142 C202 C218 D346

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER
REVENUE

DEBIT	CREDIT
D202 D216	F228

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

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

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/
PROGRAM COSTS

DEBIT	CREDIT
A146 B302 B508 D132 D606	C132 D108 D618
A266 B304 C102 D134 D616	C134 D110 F128
B102 B306 D106 D307 D620	C136 D502 F228
B104 B314 D114 D322 D622	C138 D504 F232
B105 B344 D116 D402	D102 D506
B106 B404 D126 D404	D104 D508
B107	D408

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE –
INCURRED FOR OTHERS

DEBIT	CREDIT
F228	D214

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

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY
EXPENSE

DEBIT	CREDIT
F228	D112

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON
BORROWING FROM TREASURY

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON
SECURITIES

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B108 B322 D516 B318 D112	F228 F232

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

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B404 D404 D406	F228

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C330 D326 D612 D106 D402 D114 D502 D116 D506	C132 D104 C134 D504 C212 D508 D102 F228

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
D502 D508 D504 F228 D506	D309 D604

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F228	D309

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

ACCOUNT NUMBER AND TITLE: **6710 DEPRECIATION, AMORTIZATION
AND DEPLETION**

DEBIT	CREDIT
D514	D502 D604 D504 F228 D506 D508

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 C138	C212 D319R D128 F228 D318

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

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT			CREDIT		
B324	F130		B316	D410R	
B328			B328R	F228	
D614			B344		

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS
NOT REQUIRING CURRENT-YEAR
BUDGET AUTHORITY
(UNOBLIGATED)

DEBIT			CREDIT		
B326			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

DEBIT			CREDIT		
F230			C302	C322	C332
			C306	C324	C404
			C320	C326	
				C328	

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

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS - INVESTMENTS

DEBIT				CREDIT	
F140R	F230			F136	F140

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT				CREDIT	
F230					

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSTION OF ASSETS

DEBIT				CREDIT	
B504	C312	C322	C328	F231	
C304	C320	C324	C334		
C308		C326	C404		

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES –
INVESTMENTS

DEBIT				CREDIT	
F138	F140			F140R	F231

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

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT		CREDIT	
A182	D330	B328R	
B328	D336	F231	
D316	D352		

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT	
D338		F231	
F230			

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS

DEBIT		CREDIT	
D106	D321	D102	D110
D114	D324	D104	F231
D116	F230	D108	

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME -
DIVIDEND

DEBIT		CREDIT	
		F231	

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

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

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT	CREDIT
E106 F236	E104

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

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL -
USED AUTHORITY

DEBIT	CREDIT
F234	E106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

DEBIT	CREDIT
F240	F236

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

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

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: **8065 GUARANTEED LOAN COLLECTIONS,
DEFAULTS AND ADJUSTMENTS**

DEBIT	CREDIT
E110	F239

ACCOUNT NUMBER AND TITLE: **8068 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **8070 GUARANTEED LOAN CUMULATIVE
DISBURSEMENTS BY LENDERS**

DEBIT	CREDIT
F239	F238

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

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

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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1005	1002	A104	A104	A104	A104	A104	A104
1080	1004	Deleted	-	-	-	-	-
1080	1006	A106	Deleted	-	-	-	-
1010	1008	Deleted	-	-	-	-	-
	1010	A108	A106	A106	A106	A106	A106
	1012	A110	A108	A108	A108	A108	Deleted
	1014	A112	A110	A110	A110	A110	A110
	1016	A114	A112	A112	A112	A112	A112
					A127	A127	A127
1025	1018	A130	A128	A128	A128	A128	A128
					A129	A129	A129
1025	1020	A132	A130	A130	A130	A130	A130
	1022	A154	A152	A152	A152	A152	A152
	1022	A156	A154	A154	A154	A154	A154
	1024	A158	A156	A156	A156	A156	A156
	1026	A160	A158	A158	A158	A158	A158
	1028	A162	A160	A160	A160	A160	A160
	1030	A168	A166	A166	A166	A166	A166
	1032	A170	A168	A168	A168	A168	A168
	1034	A172	A170	A170	A170	A170	A170
						A171	A171
	1036	A174	A172	A172	A172	A172	A172
						A173	A173

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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	1038	A176	A174	A174	A174	A174	A174
						A175	A175
						A177	A177
						A179	A179
						A180	A180
						A181	A181
1065	1040	A128	A126	A126	A126	A126	A126
1065	1042	Deleted	-	-	-	-	-
	1302	A202	A202	A202	Deleted	-	-
	1304	A204	A204	A204	A204	A204	A204
	1306	A206	A206	A206	Deleted	-	-
	1308	A208	A208	A208	Deleted	-	-
	1310	A210	A210	A210	Deleted	-	-
	1312	A212	A212	A212	A212	-	-
		A214	A214	A214	A214	A214	A214
	1314	A216	A216	A216	Deleted	-	-
					A217	A217	A217
	1316	A218	A218	A218	A218	Deleted	-
				A219	A219	A219	A219
		A220	A220	A220	A220	A220	A220
				A221	Deleted	-	-
	1318	A222	A222	A222	A222	A222	A222
					A223	A223	A223

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CROSSWALK**

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
	1320	A224	A224	A224	A224	A224	A224
					A225	A225	A225
	1322	A226	A226	A226	A226	A226	A226
	1324	A228	A228	A228	A228	A228	A228
	1326	A230	A230	A230	A230	A230	A230
	1328	A232	A232	A232	A232	A232	A232
	1330	A234	A234	A234	A234	A234	A234
	1332	A236	A236	A236	A236	A236	A236
	1334	A238	A238	A238	A238	Deleted	-
	1336	A240	A240	A240	A240	Deleted	-
1008	1338	A242	A242	A242	A242	A242	A242
		A244	A244	A244	A244	A244	A244
	1340	A246	A246	A246	A246	A246	A246
		A248	A248	A248	A248	A248	A248
	1342	A250	A250	A250	A250	A250	A250
		A252	A252	A252	A252	A252	A252
	1344	A134	A132	A132	A132	A132	A132
1075	1346	A136	A134	A134	A134	A134	A134
1160	1348	A138	A136	A136	A136	A136	A136
	1350	A254	A254	A254	A254	A254	A254
				A255	A255	A255	A255

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

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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	1352	A256	A256	A256	A256	A256	A256
							A257
1007	1354	A140	A138	A138	A138	A138	A138
1030	1356	A302	A302	A302	A302	A302	A302
1040	1358	A102	A102	A102	A102	A102	A102
	1360	A164	A162	A162	A162	A162	A162
	1362	A166	A164	A164	A164	A164	A164
	1364	A178	A176	A176	A176	A176	A176
	1366	A180	A178	A178	A178	A178	A178
				A180	A180	A182	A182
				A182	A182	A183	A183
				A184	A184	A184	A184
						A186	A186
	1368	A116	A114	A114	A114	A114	A114
							A257
	1370	A258	A258	A258	A258	A258	A258
				A259	A259	A259	A259
	1372	A260	A260	A260	A260	A260	A260
				A261	A261	A261	A261
	1374	A142	A140	A140	A140	A140	A140
	1376	A144	A142	A142	A142	A142	A142
						A143	A143

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Section III - Account Transaction Numbers
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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
	1378	A304	A304	C182	C182	C182	C182
	1380	A306	A306	A304	A304	A304	A304
	1382	A308	A308	C184	C184	C184	C184
1075	1502	A118	A116	A116	A116	A116	A116
	1504	A120	A118	A118	A118	A118	A118
1085	1506	A122	A120	A120	A120	A120	A120
	1508	A124	A122	A122	A122	A122	A122
2005	2002	B202	B202	B202	B202	B202	B202
2010	2004	B204	B204	B204	B204	B204	B204
	2006	B206	B206	B206	B206	B206	B206
	2008	B208	B208	B208	B208	B208	B208
	2010	B210	B210	B210	B210	B210	B210
		B402	B402	B402	B402	B402	B402
	2012	B404	B404	B404	B404	B404	B404
2020	2014	B302	B302	Deleted (Moved to D404- 410)	-	-	-
				D404	D404	D404	D404
				D406	D406	D406	D406
				D408	D408	D408	D408
				D410	D410	D410	D410

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Section III - Account Transaction Numbers
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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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					B302	B302	B302
2020	2016	B304	B304	B304	B304	B304	B304
2020	2018	B306	B306	B306	B306	B306	B306
2020	2020	B308	B308	B308	D132	D132	D132
				B310	D134	D134	D134
2020	2022	D102	D102	D102	D102	D102	D102
2020	2024	D104	D104	D104	D104	D104	D104
	2026	D106	D106	D106	D106	D106	D106
	2028	B310	B310	Deleted (Moved to D404- 410)	-	-	-
	2030	D108	D108	D108	D108	D108	D108
	2032	D110	D110	D110	D110	D110	D110
2045	2034	B102	B102	B102	B102	B102	B102
	2036	A126	A124	A124	Deleted	-	-
	2038	B312	B312	B312	Deleted	-	-
	2040	B314	B314	B314	B314	B314	B314
	2042	B316	B316	B316	B316	B316	B316
	2044	B318	B318	B318	B318	B318	B318
	2046	D602	D602	D602	D602	D602	D602
				B103	B103	B103	B103

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	2048	B104	B104	B104	B104	B104	B104
						A105	A105
	2050	B106	B106	B106	B106	B106	B106
						B107	B107
			B108	B108	B108	B108	B108
2040	2202	D604	D604	D604	D604	D604	D604
	2204	D502	D502	D502	D502	D502	D502
	2206	D504	D504	D504	D504	D504	D504
	2208	D506	D506	D506	D506	D506	D506
	2210	D508	D508	D508	D508	D508	D508
2045	2212	B320	B320	Deleted (Moved to D404- 410)	-	-	-
				B320	Deleted	-	-
2030	2214	B322	B322	B322	B322	B322	B322
	2216	Deleted	-	-	-	-	-
	2218	Deleted	-	-	-	-	-
	2220	B324	B324	B324	B324	B324	B324
					B326	B326	B326
	2222	C202	C202	C202	C202	C202	C202
			C226	C226	C226	C226	C226
					C228	C228	C228

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	2224	B326	B326	Deleted	-	-	-
	2226	D112	D112	D112	D112	D112	D112
					B326	B326	B326
3125	2228	B328	B328	B328	B328	B328	B328
3130	2230	B330	B330	B330	B330	B330	B330
	2232	D510	D510	D510	D510	D510	D510
3145	2233	C102	C102	C102	C102	C102	C102
		C104	C104	C104	C104	C104	C104
		C106	C106	C106	C106	C106	C106
4180	2234	Deleted	-	-	-	-	-
4185	2235	Deleted	-	-	-	-	-
	2236	D512	D512	D512	D512	D512	D512
3030	3002	B110	B110	B110	B110	B110	B110
	3004	Deleted	-	-	-	-	-
2020	3006	D114	D114	D114	D114	D114	D114
2020	3008	D116	D116	D116	D116	D116	D116
					D118	D118	D118
					D120	D120	D120
					D122	D122	D122
					D124	D124	D124
					D126	D126	D126
					D128	D128	D128

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					D130	D130	D130
	3010	B112	B112	B112	B112	B112	B112
				B144	Deleted	-	-
	3012	A148	A146	A146	A146	A146	A146
	3202	Deleted	-	-	-	-	-
3035	3206	D302	D302	D302	D302	D302	D302
3040	3208	Deleted	-	-	-	-	-
3045	3210	C108	C108	C108	C108	C108	C108
3045	3212	D304	D304	D304	D304	D304	D304
3050	3214	C110	Delete	-	-	-	-
	3216	C112	C110	C110	C110	C110	C110
3060	3218	Deleted	-	-	-	-	-
	3220	B114	B114	B114	B114	B114	B114
	3222	B116	B116	B116	B116	B116	B116
	3224	B118	B118	B118	B118	B118	B118
						B119	B119
3010	3226	B120	B120	B120	B120	B120	B120
				B121	B121	B121	B121
	3228	B122	B122	B122	B122	B122	B122
	3230	B124	B124	B124	B124	B124	B124
	3232	B126	B126	B126	B126	B126	B126
	3234	B128	B128	B128	B128	B128	B128

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					B129	B129	B129
3115	3402	C114	C112	C112	C112	C112	C112
2035	3404	Deleted	-	-	-	-	-
2050	3406	Deleted	-	-	-	-	-
3155	3408	D306	D306	D306	D306	D306	D306
	3410	C204	C204	C204	C204	C204	C204
	3412	Deleted	-	-	-	-	-
	3414	Deleted	-	-	-	-	-
	3416	C116	C114	C114	Deleted	-	-
	3418	A152	A150	A150	A150	A150	A150
	3420	Deleted	-	-	-	-	-
	3422	A262	A262	B105	B105	B105	B105
				A264	A264	A264	A264
				A266	A266	A266	A266
						A268	A268
						A270	A270
						A272	A272
						A274	A274
						A276	A276
						A278	A278
	3424	C206	C206	C206	C206	C206	C206
	3426	C118	C116	C116	C116	C116	C116

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	3428	C120	C118	C118	C118	C118	C118
	3430	C122	C120	C120	C120	C120	C120
	3432	C124	C122	C122	C122	C122	C122
	3434	C126	C124	C124	C124	C124	C124
	3436	C302	C302	C302	C302	C302	C302
	3438	C304	C304	C304	C304	C304	C304
	3440	C306	C306	C306	C306	C306	C306
	3442	C308	C308	C308	C308	C308	C308
	4002	A310	A310	A306	A306	A306	A306
	4004	A312	A312	A308	A308	A308	A308
	4006	A314	A314	A310	A310	A310	A310
	4008	A316	A316	C186	C186	C186	C186
					C188	C188	C188
	4010	C128	Deleted	-	-	-	-
	4012	C208	C208	C208	C208	C208	C208
	4014	C210	C210	C210	C210	C210	C210
	4016	Deleted	-	-	-	-	-
	4018	C130	C126	C126	C126	C126	C126
	4020	C132	C128	C128	Deleted	-	-
	4022	C134	C130	C130	C130	C130	C130
4050	4202	C136	C132	C132	C132	C132	C132

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4050	4204	C138	C134	C134	C134	C134	C134
	4206	C212	C212	C212	C212	C212	C212
	4208	C140	C136	C136	C136	C136	C136
	4210	C142	C138	C138	C138	C138	C138
	4212	C214	C214	C214	C214	C214	C214
						C215	C215
	4214	C216	C216	C216	C216	C216	C216
					C217	C217	C217
	4216	C144	C140	C140	C140	C140	C140
4045	4218	C218	C218	C218	C218	C218	C218
	4220	C220	C220	C220	C220	C220	C220
	4222	D202	D202	D202	D202	D202	D202
	4224	C146	C142	C142	C142	C142	C142
				C143	C143	C143	C143
4120	4402	C148	C144	C144	C144	C144	C144
	4403	C150	C146	C146	C146	C146	C146
	4404	C152	C148	C148	C148	C148	C148
4135	4408	C154	C150	C150	C150	C150	C150
4145	4410	C156	C152	C152	C152	C152	C152
	4411	C158	Deleted	-	-	-	-
	4412	C160	C154	C154	C154	C154	C154

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	4414	C162	C156	Deleted	-	-	-
4195	4416	C164	C158	C158	C158	C158	C158
	4418	C166	Deleted	-	-	-	-
4030	4420	C168	C160	A186	A186	A186	A186
					A188	A188	A188
					A190	A190	A190
					A192	A192	A192
					A194	A194	A194
					A196	A196	A196
4100	4602	D204	D204	D204	D204	D204	D204
				D205	D205	D205	D205
	4604	Deleted	-	-	-	-	-
4105	4606	D206	D206	D206	D206	D206	D206
				D207	D207	D207	D207
4115	4608	D208	D208	D208	D208	D208	D208
	4610	D210	D210	D210	D210	D210	D210
	4612	D212	D212	D212	D212	D212	D212
	4614	D214	D214	D214	D214	D214	D214
	4616	D216	D216	D216	D216	D216	D216
	4618	D218	D218	D218	D218	D218	D218
	4620	C170	C162	C162	C162	C162	C162
						D605	D605
5010	5002	D606	D606	D606	D606	D606	D606

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5020	5004	D308	D308	D308	D308	D307	D307
						D308	D308
						D309	D309
5030	5006	D608	D608	D608	Delete	Delete	Delete
5035	5008	D220	D220	D220	D220	D220	D220
5035	5010	D222	D222	D222	D222	D222	D222
5035	5012	D224	D224	D224	D224	D224	D224
					D226	D226	D226
5040	5014	C402	C402	C402	C402	C402	C402
5045	5016	B502	B502	B502	B502	B502	B502
5070	5018	D514	D514	D514	D514	D514	D514
					D516	D516	D516
5075/76	5020	C310	C310	C310	C310	Delete	Delete
	5022	B504	B504	B504	B504	B504	B504
5080	5024	C312	C312	C312	C312	C312	C312
5095	5026	D610	D610	Delete	-	-	-
5100	5028	C172	C164	C164	C164	C164	C164
	5030	C314	C314	C314	C314	C314	C314
	5032	B332	B332	B332	B332	B332	B332
	5034	C316	C316	C316	C316	C316	C316
	5036	C318	C318	C318	C318	C318	C318
	5038	C320	C320	C320	C320	C320	C320
	5040	C322	C322	C322	C322	C322	C322

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						C323	C323
	5042	C324	C324	C324	C324	C324	C324
	5044	C326	C326	C326	C326	C326	C326
	5046	D310	D310	D310	D310	D310	D310
	5048	D402	D402	D402	D402	D402	D402
				D404	D404	D404	D404
				D406	D406	D406	D406
				D408	D408	D408	D408
	5050	D312	D312	D312	D312	D312	D312
	5052	D612	D612	D612	D612	D612	D612
	5054	B334	B334	B334	B334	B334	B334
	5056	C404	C404	C404	C404	C404	C404
	5058	C174	Deleted	-	-	-	-
	5060	D314	D314	D314	D314	D314	D314
	5062	D316	D316	D316	D316	D316	D316
	5064	C328	C328	C328	C328	C328	C328
	5066	D318	D318	D318	D318	D317	D317
						D318	D318
						D319	D319
						D320	D320
	5068	D614	D614	D614	D614	D614	D614
	5070	D404	D404	D410	D410	D410	D410

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		D406	Deleted	-	-	-	-
	5072	D320	D320	D320	D320	D321	D321
	5074	D322	D322	D322	D322	D322	D322
	5076	D616	D616	D616	D616	D616	D616
	5078	D618	D618	D618	D618	D618	D618
	5080	D324	D324	D324	D324	D324	D324
	5082	D326	D326	D326	D326	D326	D326
	5084	C222	C222	C222	C222	C222	C222
	5086	D328	D328	D328	D328	D328	D328
	5088	D330	D330	D330	D330	D330	D330
	5090	D332	D332	D332	D332	D332	D332
	5092	D334	D334	D334	D334	D334	D334
	5094	D620	D620	D620	D620	D620	D620
	5096	D336	D336	D336	D336	D336	D336
	5098	D338	D338	D338	D338	D338	D338
	5100	D340	D340	D340	D340	D340	D340
	5102	C330	C330	C330	C330	C330	C330
	5104	C332	C332	C332	C332	C332	C332
	5106	C334	C334	C334	C334	C334	C334
	5108	C176	C166	C166	C166	C166	C166
	5110	C178	C168	C168	C168	C168	C168
	5112	C180	C170	C170	C170	C170	C170
		C182	C172	C172	C172	C172	C172

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	5114	C184	C174	C174	C174	C174	C174
	5116	C186	C176	C176	C176	C176	C176
	5118	B336	B336	B336	Delete	Delete	Delete
	5120	D342	D342	D342	D342	D342	D342
	5122	D344	D344	D344	D344	D344	D344
	5124	B338	B338	B338	B338	B338	B338
	5126	D622	D622	D622	D622	D622	D622
	5128	C336	C336	C336	C336	C336	C336
					C338	C338	C338
	5130	B130	B130	B130	B130	B130	B130
				B136	B136	B136	B136
	5132	Deleted	-	-	-	-	-
	5134	D346	D346	D346	D346	D346	D346
	5136	D348	D348	D348	D348	D348	D348
	5138	D350	D350	D350	D350	D350	D350
	5140	B506	B506	B506	B506	B506	B506
	5142	B340	B340	B340	B340	B340	B340
	5144	C338	C338	C338	C338	C338	C338
	5146	C224	Deleted	-	-	-	-
	5148	C188	C178	C178	C178	C178	C178
	5150	C340	C340	C340	C340	C340	C340
	5152	B132	F126	Deleted	-	-	-
	5154	C226	C224	C224	C224	C224	C224
	5156	C190	C180	C180	C180	C180	C180

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	5158	D352	D352	D352	D352	D352	D352
	5160	C342	C342	C342	C342	C342	C342
	5162	C344	C344	C344	C344	C344	C344
	5164	B508	B508	B508	B508	B508	B508
	5166	B342	B342	Deleted	-	-	-
		B344	B344	B344	B344	B344	B344
		B346	B346	B346	Delete	Delete	Delete
	5168	A150	A148	A148	A148	A148	A148
	5170	B134	B132	Deleted	-	-	-
		E102	E102	E102	E102	E102	E102
	7002	E104	E104	E104	E104	E104	E104
	7004	E106	E106	E106	E106	E106	E106
	7006	E108	E108	E108	E108	E108	E108
	7008	E110	E110	E110	E110	E110	E110
	7010	Deleted	-	-	-	-	-
	8002	B136	B134	B134	B134	B134	B134
	8004	F202	F202	F202	Deleted	-	-
	9102	F102	F102	F102	F102	Deleted	-
	9104	F104	F104	F104	F104	F104	F104
	9106	F106	F106	F106	F106	F106	F106
							F107
					F107	F107	F108
	9108	F108	F108	F108	F108	F108	F109
	9110	F110	F110	F110	F110	F110	F110

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	9112	F204	F120	F120	F120	F120	F120
	9114	F206	F122	F122	F122	F122	F122
	9116	F112	F112	F112	F112	F112	F112
	9118	F114	F114	F114	F114	F114	F114
	9120	F116	F116	F116	F116	F116	F116
	9122	F118	F118	F118	F118	F118	F118
	9302	F208	F204	F204	F204	F204	F204
	9304	F210	F206	F206	F206	F206	F206
	9306	F212	F208	F208	F208	F208	F208
	9308	F214	F210	F210	F210	F210	F210
	9310	F216	F212	F212	F212	F212	F212
	9312	F218	F214	F214	F214	F214	F214
					F215	F215	F215
		F220	F216	F216	F216	F216	F216
	9314	F222	F218	F218	F218	F218	F218
		F224	F220	F220	F220	F220	F220
	9316	F226	F222	F222	F222	F222	F222
		F228	F224	F224	F224	F224	F224
	9318	F230	F226	F226	F226	F226	F226
				F227	F227	F227	F227
	9402	F232	F228	F228	F228	F228	F228
	9404	F234	F230	F230	F230	F230	F230
				F231	F231	F231	F231
	9406	F236	F124	F124	F124	F124	F124

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					F126	F126	F126
					F128	F128	F128
					F130	F130	F130
						F132	F132
						F134	F134
						F136	F136
						F138	F138
						F140	F140
		F238	F232	F232	F232	F232	F232
							F233
	9602	F240	F234	F234	F234	F234	F234
	9604	F242	F236	F236	F236	F236	F236
	9606	F244	F238	F238	F238	F238	F238
				F239	F239	F239	F239
	9608	F246	F240	F240	F240	F240	F240
						F242	F242
						F244	F244