

**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 100-700** Adjustments/Accruals Other Than Disbursements and Collections
- **E 100-200** Memorandum Entries
- **F 100-200** Yearend Pre-Closing and Closing Entries

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions.

These accounting transactions document basic standard posting logic for financial events across the Federal Government. The following notes explain 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 here may translate to several similar transactions in your agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record your agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post a debit and credit entry(ies) to reclassify balances even when the 4-digit base account is the same.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to “in-process type” asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate 6000 series USSGL account. Then use USSGL account 6610 “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account.

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

<b>Section III:</b>	<b><u>Page Number</u></b>
USSGL Account Transaction Categories	III - 3
USSGL Account Transaction Listing	III - 5
USSGL Account Transactions	III - 29
USSGL Account Transaction Postings	III - 199
USSGL Account Transaction Numbers Crosswalk	III - 305

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

**Account Transaction Categories**

Transaction  
Code

- A. Funding**
- 100 • Budgetary Resources Other Than Collections
  - 200 • Authority Transfers
  - 300 • Reimbursables and Other Income
- B. Disbursements and Payables**
- 100 • Payments/Purchases
  - 200 • Commitments/Undelivered Orders/Expended Authority - Unpaid
  - 300 • Payables/Accrued Liabilities
  - 400 • 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
  - 700 • Prior-Period Adjustments
- E. Memorandum Entries**
- 100/200 • All Memorandum Entries  
(Excluding Closing Memorandum Entries)
- F. Yearend**
- 100 • Preclosing Entries
  - 200 • Closing Entries

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

This page was intentionally left blank.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations for other than special and trust funds.
A106	To record the reappropriation of unexpired funds in the losing fund.
A108	To bring authority rescinded in the previous year forward as current-year authority in a special or trust TAFS designated by Treasury as available for investment.
A110	To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.
A112	To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation for trust fund expenditure transfer.
A116	To record budgetary authority apportioned by OMB and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by OMB.
A127	To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record reductions of authority and to withdraw funds. Also use this transaction to record unexpended appropriations rescinded by legislative action when OMB requires the rescission be reported as a reduction (common for across-the-board reductions).
A131	To record appropriated receipts <i>rescinded and canceled</i> in special and trust funds by legislative action when OMB requires the rescission be reported as a reduction (common for across-the-board reductions).
A132	To record unexpended appropriations rescinded by legislative action.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A133	To record budget authority rescinded in a special or trust expenditure TAFS funded by a special or trust <i>unavailable receipt account</i> .
A134	To record appropriated receipts <i>rescinded and canceled</i> by legislative action in special and trust TAFS.
A135	To record budget authority rescinded by legislative action in special and trust TAFS that are designated by Treasury as available for investment.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
A139	To record authority, in a trust or special fund TAFS, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure payments to Treasury.
A143	To record the anticipation of a capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record the reduction of borrowing authority.
A150	To record subsidy payable accrued in the program account.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority.
A158	To record actual reductions to borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A160	To record reductions of indefinite borrowing authority.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A164	To record anticipated reductions to borrowing authority.
A166	To record definite and indefinite contract authority based on legislation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).
A174	To record unanticipated actual reductions to contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.
A176	To record the estimated indefinite contract authority to cover anticipated obligations for the current year.
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/reductions to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A182	To record in the financing account an appropriation received for a modification adjustment transfer.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
	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.
A185	To record the amount returned to the special or trust unavailable receipt TAFS that was rescinded from an associated special or trust expenditure TAFS.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collections balances previously precluded from obligation.
A196	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A204	To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) for transfers-in based on an apportionment request.
A214	To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
A217	To record realized authority to be transferred-in to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A218	To record budget authority rescinded in an allocation TAFS and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.
A219	To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A220	To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A221	To adjust the payable due for amounts previously appropriated to the allocation TAFS from the parent TAFS that maintains invested balances as a result of an enacted rescission.
A223	To record the realized authority to be transferred out to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A224	To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
A225	To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
A226	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.
A228	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.
A230	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.
A231	To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer.
A232	To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.
A234	To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
A236	To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
A242	To record in the receiving agency the anticipated transferred-in current-year authority or from prior-year balances.
A244	To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.
A246	To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.
A248	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.
A250	To record in the receiving agency the actual transfer-in of current-year or prior-year unanticipated

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
	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 a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A260	To record the actual collection of the appropriation trust fund expenditure transfer.
A261	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
A264	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A266	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A267	To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
A268	To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A269	To record budget authority rescinded in an Agency Trust Fund Expenditure TAFS and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.
A270	To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A271	To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" TAFS to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a rescission action.
A272	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.
A274	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
A276	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A278	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A280	To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by OMB), where there is investment authority involved.
A281	To record the payable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by OMB), where there is investment authority involved.
A282	To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Transfers - Current-Year Authority - Receivable."
A283	To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Transfers - Current-Year Authority - Payable."
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

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
	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.
B107	To record payment and disbursement of funds.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule.
B112	To record accrued interest paid.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
B120	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B121	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B124	To record the purchase of Federal securities acquired at par value.
B126	To record the purchase of Federal securities acquired at a premium.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B140	To record the purchases of foreign currency by a disbursing officer.
B142	To record the disbursing of foreign currency by a disbursing officer on behalf of the operating fund.
B202	To record a commitment.
B204	To record current-year undelivered orders without an advance.
B206	To record current-year undelivered orders with an advance.
B208	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order.
B210	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.
B302	To record the delivery of goods or services and accrue a liability.
B304	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.
B306	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.
B308	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
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.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
B328	To record a contingent liability.
B330	To record an increase in actuarial liabilities for benefit plans.
B332	To record the payable to borrowers from sales of foreclosed property with recourse.
B334	To record the inventory purchased for a resale under historical cost (title was passed).
B338	To record the fair market value of real and intangible forfeited property.
B340	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B344	To record the funded portion of cleanup costs that was previously estimated.
B346	To record capital lease liability.
B402	To record revenue received in advance.
B404	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year 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.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C116	To record in the financing fund unearned fees collected for undisbursed loans.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.
C126	To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C139	To record the collection of previously paid Federal Employee Health Benefits reimbursed by the employee in the current year.
C140	To record the collection of receivables from Federal sources.
C142	To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C150	To record the receipt of other cash.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C158	To record cash donations as budgetary resources, as allowed by law.
C162	To record an adjustment to loans receivable based on acquired collateral property.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C168	To record seized cash deposited in a deposit fund.
C170	To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
C184	To record in the performing agency an advance received after a reimbursable agreement was established.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C190	To record in a trust fund payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C202	To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
	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.
C224	To record loans other than credit reform.
C226	To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.
C228	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C230	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C302	To record the sale of Federal securities purchased at a premium. The sale results in a gain.
C304	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C306	To record the sale of Federal securities purchased at a discount. The sale results in a gain.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C308	To record the sale of Federal securities purchased at a discount. The sale results in a loss.
C312	To record the receipt of cash from the sale or disposition of personal property collected for replacement property.
C314	To record the loss (or gain) from sale of foreclosed property without recourse.
C316	To record the loss on property sold without recourse.
C318	To record the loss on loan receivable from the borrower on a sale with recourse.
C320	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C322	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C324	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C326	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C328	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C330	To record the sale of stockpile materials.
C332	To record stockpile materials sold at a gain.
C334	To record stockpile materials sold at a loss.
C336	To record the collection of sale proceeds from forfeited personal property sold.
C340	To record the sale of forfeited property.
C342	To record the proceeds from commodities sold.
C344	To record a loss on the sale of commodities.
C345	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C348	To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C350	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
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 a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.
D104	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.
D106	To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.
D108	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.
D110	To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.
D112	To record a downward reestimate for loan subsidies in the financing account.
D114	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.
D116	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.
D118	To record an upward adjustment to prior-year unpaid unexpended obligations.
D120	To record a downward adjustment to unpaid prior-year unexpended obligations.
D122	To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
D126	To record an upward adjustment to prior-year paid expended authority.
D128	To record a downward adjustment to prior-year paid expended authority with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
D132	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
	authority is less than the original obligation and the authority is expired.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D202	To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).
D204	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D205	To record the writeoff of penalties, fines, and administrative fees receivable.
D206	To record the writeoff of accounts receivable.
D207	To record the writeoff of taxes receivable.
D208	To record the writeoff of loans receivable for loans made before fiscal 1992.
D210	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D212	To record the writeoff of interest receivable.
D213	To record the writeoff of assets other than investments.
D214	To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
D216	To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.
D218	To record an adjustment to loans receivable based on acquired collateral property.
D220	To record an adjustment for actual loss of inventory.
D222	To record an adjustment for actual loss of forfeited property.
D224	To record an adjustment for actual loss of commodities.
D226	To record assets purchased to store environmental waste from past operations at net book value of zero.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
D302	To record an increase in the imprest fund.
D304	To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
D306	To record the reclassification of expended balances held back from contractors from accounts payable.
D307	To record the transfer of construction-in-progress to capitalized assets or expenses.
D308	To record the realization that contractor-developed software-in-development is in production.
D309	To record the reclassification of expenses to "in-process type" asset accounts.
D310	To record the raw materials used to produce goods.
D312	To record completed inventory items.
D314	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D316	To record the reclassification of damaged, irreparable inventory held for sale.
D317	To record damaged inventory items that need repair.
D318	To record the turn-in of a broken part from operating materials and supplies held for repair.
D319	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D320	To record a repaired broken part that has been returned to stock as a serviceable item.
D321	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D322	To record damaged inventory, using the direct method, items that need repairs.
D324	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D326	To record the issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D328	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D330	To record the classification of operating materials and supplies held for use that were damaged and cannot

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
	be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D332	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D334	To reclassify excess or reserved assets to assets held for use.
D336	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D338	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D340	To reclassify stockpile materials authorized to be sold.
D342	To record the forfeiture of a seized monetary instrument.
D344	To record the conversion to cash for a forfeited monetary instrument.
D346	To record forfeited personal property placed into official use.
D348	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D350	To record forfeited personal property authorized to be distributed/donated to another entity.
D352	To record an adjustment to the net realizable value of commodities.
D354	To record inventory that has been lost and deemed immaterial.
D355	To record inventory that has been lost and deemed material.
D356	To record inventory that has been found and deemed material.
D358	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D360	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D362	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D364	To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D402	To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
D622	To record a lien of real and intangible forfeited property in the allowance account.
D702	To record an immaterial upward adjustment of a prior-period expense.
D704	To record a material upward adjustment of a prior-period expense.
E102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.
E104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
E106	To record the binding contracts entered into by private lenders.
E108	To record the disbursement of a loan.
E110	To record the repayment of principal from borrowers.
E202	To record activity for current-year purchases of assets.
F104	To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F108	To record the reduction of permanent indefinite resources when a warrant is received.
F109	To record the removal of unfilled customer orders without advance in excess of obligations.
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F124	To record the closing of miscellaneous receipts at the end of the year.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> the amount needed to cover current-year obligations.
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations.
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F140	To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
F204	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F206	To record the closing of fiscal-year contract authority.
F208	To record the closing of fiscal-year borrowing authority.
F210	To record the closing of unobligated balances to unapportioned authority for unexpired multi-year and no-year funds.
F212	To record the closing of unobligated balances to expiring authority.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 Upward Adjustments and Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Unpaid.
F220	To record the closing of Downward Adjustments and Delivered Orders - Obligations Transferred - unpaid 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.
F233	To record closing of fiscal-year activity to unexpended appropriations.
F234	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F236	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F238	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F239	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F240	To record the closing of all unused guaranteed loan authority no longer available for use.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F242	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.
F244	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations.
F245	To record the closing or trust or special fund refunds temporarily precluded from obligation to receipts unavailable for obligation upon collection.
F246	To reclassify rescissions or rescissions reported as reductions recorded in special and trust TAFS designated by Treasury as available for investment.
F247	To reclassify a rescission or a rescission reported as a reduction in an allocation special or trust TAFS designated by Treasury as available for investment where the parent is invested.
F248	To reclassify a rescission or a rescission reported as a reduction recorded in an invested parent special or trust TAFS designated by Treasury as available for investment.
F249	To reclassify a rescission or a rescission recorded as a reduction recorded in an agency special or trust expenditure TAFS designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.
F250	To reclassify a rescission or a rescission reported as a reduction reported in an invested "Specific Treasury-Managed Trust Fund."
F255	To record the closing of memorandum accounts for purchases.

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

TRANSACTION  
NUMBER

TRANSACTION DESCRIPTION

---

This page was intentionally left blank.

**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 Liquidation of Deficiency - Appropriations  
 Debit 4115 Loan Subsidy Appropriation  
 Debit 4117 Loan Administrative Expense Appropriation  
 Debit 4118 Reestimated Loan Subsidy Appropriation  
 Debit 4119 Other Appropriations Realized  
 Credit 4120 Appropriations Anticipated - Indefinite  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

- A106 To record the reappropriation of unexpired funds in the losing fund.  
**Comment:** See USSGL TC-A110 for the gaining funds.  
**Transaction Origin:** USSGL implementation guidance; transactions for SF 133 reappropriation of unexpired funds

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

Transaction continued...

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

**Proprietary Entry**

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

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**

None

A110 To record in the gaining fund reappropriation 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 Unavailable for Obligation Pursuant to Public Law

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments

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

Credit 1010 Fund Balance With Treasury

- A114 To record an anticipated appropriation for trust fund expenditure transfer.  
**Transaction Origin:** USSGL implementation guidance; transactions for SF 133 appropriated trust fund expenditure transfers

**Budgetary Entry**

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

- A116 To record budgetary authority apportioned by OMB and available for allotment.  
**Transaction Origin:** USSGL TC-1075

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4510 Apportionments

**Proprietary Entry**

None

- A118 To record anticipated resources apportioned but not available for use until they are realized.  
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4590 Apportionments Unavailable - Anticipated Resources

**Proprietary Entry**

None

- 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 (bold transaction numbers reference a reversal):  
 A186, A304, **A308**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302,  
**C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, D108, D110, D134.  
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

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

**Proprietary Entry**

None

A125 To record a reduction in authority for advance funding made available in the previous year.  
**Transaction Origin:** USSGL Advance Funding Scenario

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
     Credit 4119 Other Appropriations Realized

**Proprietary Entry**

None

A126 To record amounts specifically withheld from apportionment by OMB.  
**Comment:** Reverse this transaction when authority is released.  
**Transaction Origin:** USSGL TC-1065

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
     Credit 4430 Unapportioned Authority - OMB Deferral

**Proprietary Entry**

None

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

A127 To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation.  
**Comment:** The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

A128 To record authority temporarily unavailable pursuant to public law.

**Comment:** Reverse this transaction if authority becomes available.

**Transaction Origin:** USSGL TC-1025

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

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

**Proprietary Entry**

None

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

**Comment:** The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**

None

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**Budgetary Entry**

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

Transaction continued...

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

**Proprietary Entry**

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

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

**Comment:** If OMB requires reporting the rescission as a reduction, credit USSGL account 4396; otherwise, credit 4392 or 4393 as appropriate. Credit USSGL account 2990 if the fund withdrawal does not occur simultaneously. Refer to USSGL TC-A131 to record a *rescission and a cancellation* reported as a reduction. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 5745 Appropriated Earmarked Receipts Transferred Out  
     Credit 1010 Fund Balance With Treasury  
     Credit 2990 Other Liabilities

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

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

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

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

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

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

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

**Proprietary Entry**

None

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

**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously.

**Transaction Origin:** USSGL TC-1160

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4392 Rescission - New Budget Authority

Credit 4393 Rescission - Prior-Year

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

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

**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

**Transaction Origin:** USSGL TC-1075

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4420 Unapportioned Authority - Pending Rescission

**Proprietary Entry**

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

None

A138 To record estimated recoveries of prior-year obligations.

**Transaction Origin:** USSGL TC-1007

**Budgetary Entry**

Debit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4399 Special and Trust Fund Refunds Temporarily Precluded From Obligation

**Proprietary Entry**

None

A140 To record anticipated collections other than refunds.

**Comment:** Also post USSGL TC-A118.

**Transaction Origin:** Credit reform case study

**Budgetary Entry**

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None

A142 To record anticipated nonexpenditure payments to Treasury.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

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

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 the General Fund of the Treasury

**Proprietary Entry**

Debit 5765 Non-Expenditure Financial Sources - Transfers Out

Credit 2920 Contingent Liabilities

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

**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, post USSGL TC-B134.

**Transaction Origin:** Credit reform case study

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

A148 To record the reduction of borrowing authority.

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4143 Reductions of Borrowing Authority

**Proprietary Entry**

None

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

A150 To record subsidy payable accrued in the program account.

**Transaction Origin:** Credit reform case study

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2179 Contra Liability for Subsidy Payable to the Financing Account

Credit 2170 Subsidy Payable to the Financing Account

A152 To record indefinite or definite borrowing authority.

**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

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

**Comment:** When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B204.

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

**Budgetary Entry**

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4042 Estimated Indefinite Borrowing Authority

**Proprietary Entry**

None

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

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

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

**Budgetary Entry**

Debit 4119 Other Appropriations Realized

Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

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

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 the Bureau of the Public Debt

A158 To record actual reductions to borrowing authority previously anticipated.  
**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.  
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

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

**Proprietary Entry**

None

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

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

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

**Budgetary Entry**

Debit 4044 Anticipated Reductions to Borrowing Authority  
Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**

None

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

**Budgetary Entry**

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

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

**Proprietary Entry**

None

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

**Budgetary Entry**

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

**Proprietary Entry**

None

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

**Budgetary Entry**

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

**Proprietary Entry**

None

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

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

- A168 To record the realization of contract authority that was previously anticipated.  
**Comment:** When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B204.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
 Credit 4032 Estimated Contract Authority

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

**Proprietary Entry**

None

- A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.  
**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4135 Contract Authority Liquidated  
 Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

**Proprietary Entry**

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

- A170 To record the warrant liquidating contract authority.  
**Transaction Origin:** USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

**Budgetary Entry**

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

**Proprietary Entry**

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

- 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

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

- A172 To record anticipated actual reductions to contract authority.  
**Comment:** If contract authority was not anticipated, see USSGL TC-A174.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies
- Budgetary Entry**  
 Debit 4034 Anticipated Adjustments to Contract Authority  
       Credit 4133 Reductions of Contract Authority
- Proprietary Entry**  
 None
- A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).  
**Transaction Origin:** Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority -Funded by Nonexpenditure Transfers
- Budgetary Entry**  
 Debit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable  
       Credit 4136 Contract Authority To Be Liquidated by Trust Funds
- Proprietary Entry**  
 Debit 1330 Receivable for Transfers of Currently Invested Balances  
       Credit 5755 Nonexpenditure Financing Sources -Transfers-In
- A174 To record unanticipated actual reductions to contract authority.  
**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies
- Budgetary Entry**  
 Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
       Credit 4133 Reductions of Contract Authority
- Proprietary Entry**  
 None

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

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

**Budgetary Entry**

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

and

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

**Proprietary Entry**

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

- A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4032 Estimated Contract Authority  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

- 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

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

- A178 To record anticipated adjustments/reductions to contract authority.  
**Comment:** To increase the anticipated adjustments/reductions to contract authority during the year, reverse this transaction.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies
- Budgetary Entry**  
 Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4034 Anticipated Adjustments to Contract Authority
- Proprietary Entry**  
 None
- A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.  
**Transaction Origin:** Trust Fund Accounting Guide; Transfers of Contract Authority
- Budgetary Entry**  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4137 Transfers of Contract Authority
- Proprietary Entry**  
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
     Credit 2150 Payable for Transfers of Currently Invested Balances
- 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

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

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

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

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

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

**Transaction Origin:** USSGL implementation guidance; unavailable special fund receipt account transfers

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

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

A185 To record the amount returned to the special or trust unavailable receipt TAFS that was rescinded from an associated special or trust expenditure TAFS.

**Comment:** Record this transaction in the special or trust unavailable receipt TAFS. Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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 Unavailable 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 Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.

**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.

**Transaction Origin:** USSGL implementation guidance; authority temporarily precluded from obligation

**Budgetary Entry**

Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From  
Obligation  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

None

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 the original entry that precluded the obligation.

**Transaction Origin:** USSGL implementation guidance; authority temporarily precluded from obligation

**Budgetary Entry**

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

**Proprietary Entry**

None

A196 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

**Comment:** See USSGL TC-C217 for accrual entry and USSGL TC-A186 if not accrued.

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable  
Credit 1320 Employment Benefit Contributions Receivable  
Credit 1340 Interest Receivable  
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

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

**A200 FUNDING - Authority Transfers**

A204 To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) for transfers-in based on an apportionment request.

**Budgetary Entry**

Debit 4165 Allocations of Authority - Anticipated From Invested Balances  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

A217 To record realized authority to be transferred-in to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

**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**

A218 To record budget authority rescinded in an allocation TAFS and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.

**Comment:** Post this transaction in the allocation TAFS. Simultaneously post USSGL TC-A221 in the parent TAFS. If OMB requires reporting the rescission as a reduction, credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

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

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

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

and

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

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1330 Receivable for Transfer of Currently Invested Balances

A219 To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

**Comment:** Record a credit to USSGL accounts 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

**Budgetary Entry**

Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Credit 4166 Allocations of Realized Authority -To Be Transferred From Invested Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**Budgetary Entry**

Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

A225 To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.  
**Comment:** Record a debit to USSGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

**Budgetary Entry**

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances

**Proprietary Entry**

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

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**

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

A230 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.  
**Comment:** Refer to USSGL TC-A231 to record the parent agency receiving funds from the receiving agency. Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received. Record USSGL account 1330 if the receivable was previously established.  
**Transaction Origin:** USSGL implementation guidance; allocation transfers

**Budgetary Entry**

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

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
 Credit 1010 Fund Balance With Treasury  
 Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

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

**Budgetary Entry**

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

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

**Budgetary Entry**

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A234 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.

**Comment:** For the parent appropriation agency, use USSGL TC-A224 for the cash transfer method.

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1330 Receivable for Transfers of Currently Invested Balances

A236 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A242 To record in the receiving agency the anticipated transferred-in current-year authority or from prior-year balances.

**Transaction Origin:** USSGL TC-1008

**Budgetary Entry**

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

**Proprietary Entry**

None

A244 To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.

**Budgetary Entry**

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

**Proprietary Entry**

None

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

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

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

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

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 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

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

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

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

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

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

**Transaction Origin:** USSGL implementation guidance; appropriation trust fund expenditure transfers

**Budgetary Entry**

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable  
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

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

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

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

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments – Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

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

**Transaction Origin:** USSGL implementation guidance; appropriation trust fund expenditure transfers

**Budgetary Entry**

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1335 Expenditure Transfers Receivable

A261 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

**Comment:** See USSGL TC-A259 for the establishment of USSGL 2155.

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

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2155 Expenditure Transfers Payable

Credit 1010 Fund Balance With Treasury

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

- A264 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.  
**Comment:** For payments received from a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-C190.  
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

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

**Proprietary Entry**

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

- A266 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.  
**Comment:** For payments made to a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.  
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

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

**Proprietary Entry**

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

- A267 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.  
**Comment:** Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.  
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

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

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out  
 Debit 6100 Operating Expenses/Program Costs  
 Credit 1010 Fund Balance With Treasury

**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 United States Government for the agency TAFS, rather than as a transfer.

**Transaction Origin:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

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

**Proprietary Entry**

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

A269 To record budget authority rescinded in an Agency Trust Fund Expenditure TAFS and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.

**Comment:** The Bureau of the Public Debt simultaneously posts USSGL TC-A271 in the Treasury-Managed Trust Fund TAFS. If OMB requires reporting the rescission as a reduction, credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate.

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available  
 Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available  
 Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

and

Debit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded  
 Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Receivable

**Proprietary Entry**

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

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

A270 To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Transaction Origin:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Not Subject to Apportionment

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

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Current Invested Balances

A271 To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" TAFS to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a rescission action.

**Comment:** The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A269 in the Agency Trust Fund Expenditure TAFS.

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

**Budgetary Entry**

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

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

**Proprietary Entry**

Debit 2150 Payable for Transfer of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A272 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.

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

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

**Budgetary Entry**

Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In

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

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

**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 payables.  
**Comment:** Refer to USSGL TC-A270 for establishing the payable.  
**Transaction Origin:** Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

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

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances  
 Credit 1010 Fund Balance With Treasury

A276 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.  
**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.  
**Transaction Origin:** Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

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

**Proprietary Entry**

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

A278 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.  
**Transaction Origin:** Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

Credit 1010 Fund Balance With Treasury

A280 To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by OMB), where there is investment authority involved.  
**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

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

**Budgetary Entry**

Debit 4171 Transfers - Current-Year Authority - Receivable  
Credit 4160 Anticipated Transfers - Current-Year Authority

**Proprietary Entry**

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

A281 To record the payable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by OMB), where there is investment authority involved.  
**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

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

**Budgetary Entry**

Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4172 Transfers - Current-Year Authority - Payable

**Proprietary Entry**

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

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

**Comment:** Refer to A280 for the establishment of the receivable.

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

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
Credit 4171 Transfers - Current-Year Authority - Receivable

**Proprietary Entry**

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

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

A283 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Transfers - Current-Year Authority - Payable."

**Comment:** Refer to A281 for the establishment of the payable.

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

**Budgetary Entry**

Debit 4172 Transfers - Current-Year Authority - Payable

Credit 4170 Transfers - Current-Year Authority

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

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

**A300 FUNDING - Reimbursables and Other Income**

A302 To record anticipated reimbursements.  
**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Transaction Origin:** USSGL TC-1030

**Budgetary Entry**

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

**Proprietary Entry**

None

A304 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in OMB Circular No. A-11.

**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**

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

**Proprietary Entry**

None

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

**Comment:** See USSGL TC-C182

**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned - Collected  
    Credit 4222 Unfilled Customer Orders With Advance  
    Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit 2310 Advances From Others  
    Credit 5100 Revenue From Goods Sold  
    Credit 5200 Revenue From Services Provided

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

A308 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

**Comment:** Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Post the reversal of USSGL TC-A122 if the refund was not previously anticipated and apportioned.

**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**

Debit 4210 Anticipated Reimbursements and Other Income

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

Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 2310 Advances From Others

Credit 1010 Fund Balance With Treasury

A310 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

**Comment:** The ordering agency uses USSGL TC-B204.

**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

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

B102 To record payment of payroll.

**Comment:** For amounts paid by a direct appropriation, post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL 6000 account series and then offset those amounts using USSGL account 6610 (see USSGL TC-D309), when the costs are capitalized to the appropriate “in-process” type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various “in-process” accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL transactions B404, D404, and D406.

**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

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

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

**Comment:** Also requires the reclassification of expenses from unfunded to funded.

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
Credit 1010 Fund Balance With Treasury

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

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

**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2180 Loan Guarantee Liability  
Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

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

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

**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

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

**Proprietary Entry**

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

and

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

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

**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

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

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

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

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

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

- B109 To record payment of interest not previously accrued.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134. See USSGL TC-B322 for accrued interest.  
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

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

**Proprietary Entry**

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the  
 Federal Financing Bank  
 Debit 6320 Interest Expenses on Securities  
 Debit 6330 Other Interest Expenses  
 Credit 1010 Fund Balance With Treasury

- B110 To record a confirmed disbursement schedule.  
**Comment:** Clearing from unpaid to paid.  
**Transaction Origin:** USSGL TC-3030

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid  
 Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2120 Disbursements in Transit  
 Debit 2130 Contract Holdback  
 Debit 2160 Entitlement Benefits Due and Payable  
 Debit 2190 Other Accrued Liabilities  
 Debit 2210 Accrued Funded Payroll and Leave  
 Debit 2211 Withholdings Payable  
 Debit 2213 Employer Contributions and Payroll Taxes Payable  
 Debit 2215 Other Post-Employment Benefits Due and Payable  
 Debit 2940 Capital Lease Liability  
 Debit 2990 Other Liabilities  
 Credit 1010 Fund Balance With Treasury

- 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 studies

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 Fund Balance With Treasury

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

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

**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

B118 To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.

**Comment:** If funded by a direct appropriation, post USSGL TC-B134.

**Transaction Origin:** USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4267 Other Actual "government-type" Collections From Non-Federal Sources

**Proprietary Entry**

Debit 5890 Tax Revenue Refunds

Credit 1010 Fund Balance With Treasury

**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 General Fund of 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 the General Fund of the Treasury  
     Credit 4146 Actual Repayments of Debt, Current-Year Authority  
     Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
     Credit 1010 Fund Balance With Treasury

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

**Transaction Origin:** USSGL TC-3010

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4146 Actual Repayments of Debt, Current-Year Authority  
     Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
     Credit 1010 Fund Balance With Treasury

**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 the Bureau of the Public Debt  
Debit 1620 (G) Investments in Securities Other Than the Bureau of the 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 Unavailable for Obligation Upon Collection  
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation  
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation  
Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1620 (G) Investments in Securities Other Than the Bureau of the Public Debt Securities  
Debit 1622 (G) Premium on Securities Other Than the Bureau of the Public Debt Securities

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

Credit 1010 Fund Balance With Treasury

- B128 To record the purchase of Federal securities acquired at a discount.  
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.  
**Transaction Origin:** USSGL implementation guidance; FACTS II, investments in treasury and agency securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1620 (G) Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1010 Fund Balance With Treasury  
     Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1621 (G) Discount on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

**Budgetary Entry**

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1340 Interest Receivable  
     Credit 1010 Fund Balance With Treasury

- B130 To record a lien paid before personal property is sold.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1549 Forfeited Property - Allowance  
     Credit 1010 Fund Balance With Treasury

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

- B134 To record appropriations used this fiscal year.  
**Comment:** This transaction does not stand alone. This transaction is not recorded by special or non-revolving trust funds, with the exception of special funds that receive appropriation or allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A146, A267, B102, B105, B106, B107, B108, B118, B130, B302, B304, B306, B314, B322, B332, B334, B344, B404, **C132, C134, C136, C138, C139**, C206, **D102**, D106, D114, D116, D126, D132, D402, D404, D406, D408, D410, D616.  
**Transaction Origin:** USSGL implementation guidance; appropriations used
- Budgetary Entry**  
None
- Proprietary Entry**  
Debit 3107 Unexpended Appropriations - Used  
Credit 5700 Expended Appropriations
- B136 To record in the liquidating account the payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.  
**Comment:** See OMB Circular A-11 for further instruction on the payment hierarchy.  
**Transaction Origin:** Credit reform liquidating account case study
- Budgetary Entry**  
Debit 4047 Anticipated Transfers to the General Fund of the Treasury  
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority  
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
- Proprietary Entry**  
Debit 2510 Principal Payable to the Bureau of the Public Debt  
Debit 2970 Resources Payable to Treasury  
Credit 1010 Fund Balance With Treasury
- B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.  
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A266 for nonexchange expenditure transfers-out.  
**Transaction Origin:** USSGL implementation guidance; trust funds
- Budgetary Entry**  
Debit 4510 Apportionments  
Debit 4610 Allotments – Realized Resources  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4902 Delivered Orders – Obligations, Paid
- Proprietary Entry**  
Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

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

- B140 To record the purchase of foreign currency by a disbursing officer.  
**Transaction Origin:** USSGL implementation guidance “Accounting for Purchased Foreign Currency”  
**Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance “Accounting for Purchased Foreign Currency”, which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs- C192, C194, C230, D362, and D364.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Credit 1190 Other Cash

- B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.  
**Transaction Origin:** USSGL implementation guidance “Accounting for Purchased Foreign Currency”  
**Comment:** This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance “Accounting for Purchased Foreign Currency”), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C230, D362, and D364.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2310 Advance from Other  
Credit 1200 Foreign Currency

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

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

B202 To record a commitment.

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

**Transaction Origin:** USSGL TC-2005

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4700 Commitments

**Proprietary Entry**

None

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

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

**Transaction Origin:** USSGL TC-2010

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

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

**Transaction Origin:** USSGL TC-2010

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 1010 Fund Balance With Treasury

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

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

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4700 Commitments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

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

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

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received.

**Transaction Origin:** USSGL TC-2020

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
    Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1525 Inventory - Raw Materials  
Debit 1527 Inventory - Finished Goods  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1832 Internal-Use Software in Development  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1990 Other Assets  
Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
    Credit 2110 Accounts Payable  
    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 the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.  
**Comment:** If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.  
**Transaction Origin:** USSGL TC-2020

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1525 Inventory - Raw Materials  
 Debit 1527 Inventory - Finished Goods  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1711 Land and Land Rights  
 Debit 1712 Improvements to Land  
 Debit 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 Nonproduction 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” accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received.

**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 Nonproduction 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

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-11 for additional guidance.

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

**Budgetary Entry**

Debit 4350 Canceled Authority  
     Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**

Debit 2960 Accounts Payable From Canceled Appropriations  
     Credit 6800 Future Funded Expense

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

- B318 To record the collecting agency's estimated accrued tax refunds payable and related interest.  
**Transaction Origin:** USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5890 Tax Revenue Refunds  
Debit 6330 Other Interest Expenses  
    Credit 2110 Accounts Payable  
    Credit 2140 Accrued Interest Payable  
    Credit 2190 Other Accrued Liabilities

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

**Transaction Origin:** USSGL TC-2030**Budgetary Entry**

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

**Proprietary Entry**

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the  
    Federal Financing Bank  
Debit 6320 Interest Expenses on Securities  
Debit 6330 Other Interest Expenses  
    Credit 2140 Accrued Interest Payable

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

- B324 To record the liability for cost to be funded in the future.  
**Comment:** Reverse accruals at the beginning of the next accounting period. See USSGL TC-B302 to record currently funded capital lease liability.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses  
 Credit 2160 Entitlement Benefits Due and Payable  
 Credit 2170 Subsidy Payable to the Financing Account  
 Credit 2190 Other Accrued Liabilities  
 Credit 2220 Unfunded Leave  
 Credit 2290 Other Unfunded Employment Related Liability  
 Credit 2610 Actuarial Pension Liability  
 Credit 2620 Actuarial Health Insurance Liability  
 Credit 2630 Actuarial Life Insurance Liability  
 Credit 2690 Other Actuarial Liabilities  
 Credit 2990 Other Liability  
 Credit 2995 Estimated Cleanup Cost Liability

- B326 To record the unfunded FECA liability and unfunded unemployment liability.  
**Comment:** Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6850 Employer Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority  
 Credit 2225 Unfunded FECA Liability  
 Credit 2290 Other Unfunded Employment Related Liability

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

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

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

**Transaction Origin:** USSGL implementation guidance; FECA liability

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7600 Changes in Actuarial Liability

Credit 2650 Actuarial FECA Liability

Credit 2690 Other Actuarial Liabilities

B332 To record the payable to borrowers from sales of foreclosed property with recourse.

**Comment:** Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, post USSGL TC-B134.

**Transaction Origin:** Credit reform case study

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1551 Foreclosed Property

Credit 2110 Accounts Payable

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

**Comment:** If funded by a direct appropriation, post USSGL TC-B134.

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1521 Inventory Purchased for Resale

Credit 2110 Accounts Payable

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 2320 Deferred Credit

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 2320 Deferred Credits

B344 To record the funded portion of cleanup costs that was previously estimated.  
**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Post USSGL TC-B134 for appropriations used.  
**Transaction Origin:** USSGL implementation guidance; environmental cleanup cost case study

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2995 Estimated Cleanup Cost Liability  
Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
Credit 2110 Accounts Payable  
Credit 6800 Future Funded Expenses

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

B346 To record capital lease liability.

**Comment:** If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates.

**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  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1990 Other Assets  
Debit 6100 Operating Expenses/Program Costs  
Debit 6400 Benefit Expense  
Debit 6900 Nonproduction Costs  
Credit 1410 Advances to Others

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

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 the Bureau of the Public Debt  
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the 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 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 5730 Financing Sources Transferred Out Without Reimbursement  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 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 the Bureau of the Public Debt  
     Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

Transaction continued...

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 1899 Accumulated Depreciation on Other General Property, Plant, and Exuipment  
 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 studies

**Budgetary Entry**

Debit 4271 Actual Program Fund Subsidy Collected  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

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

C106 To record the collection of reestimated subsidy in the financing account.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

Debit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources

and

Debit 4271 Actual Program Fund Subsidy Collected  
Credit 4070 Anticipated Collections From Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable

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

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

**Comment:** See USSGL TC-C152

**Transaction Origin:** USSGL TC-3045

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1190 Other Cash

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

C109 To record the receipt of previously anticipated collections.

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

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

Debit 4260 Actual Collections of "governmental-type" Fees

Debit 4261 Actual Collections of Business-Type Fees

Debit 4262 Actual Collections of Loan Principal

Debit 4263 Actual Collections of Loan Interest

Debit 4264 Actual Collections of Rent

Debit 4265 Actual Collections From Sale of Foreclosed Property

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Debit 4273 Interest Collected From Treasury

Debit 4277 Other Actual Collections - Federal

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

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

- C110 To reclassify collections to liquidate prior-year deficiency.  
**Transaction Origin:** USSGL implementation guidance; Spending Authority From Offsetting Collections  
 Applied to Liquidate a Deficiency

**Budgetary Entry**

Debit 4212 Liquidation of Deficiency - Offsetting Collections  
     Credit 4260 Actual Collections of "governmental-type" Fees  
     Credit 4261 Actual Collections of Business-Type Fees  
     Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
     Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
     Credit 4277 Other Actual Collections - Federal

**Proprietary Entry**

None

- C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.  
**Comment:** See USSGL TC-B206 for application of an advance.  
**Transaction Origin:** USSGL TC-3115

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**Budgetary Entry**

Debit 4261 Actual Collections of Business-Type Fees  
     Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 2320 Deferred Credits

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

- C120 To record the maturity of Federal securities acquired at par value.  
**Transaction Origin:** USSGL implementation guidance; FACTS II investments in Treasury and agency securities

**Budgetary Entry**

None

**Proprietary Entry**

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

- C122 To record the maturity of Federal securities acquired at a premium.  
**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-D510 for the amortization transaction.  
**Transaction Origin:** USSGL implementation guidance; FACTS II investments in Treasury and agency securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 (G) Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1622 (G) Premium on Securities Other Than the Bureau of the Public Debt Securities

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

C124 To record the maturity of Federal securities acquired at a discount.  
**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-D510 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Debit 4273 Interest Collected From Treasury  
     Credit 4070 Anticipated Collections From Federal Sources  
     Credit 4120 Appropriations Anticipated - Indefinite  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 (G) Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 (G) Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

- C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.  
**Comment:** USSGL TC-C208 must have previously been recorded. Reverse proprietary entry in USSGL TC-C208.  
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**

Debit 4271 Actual Program Fund Subsidy Collected  
Credit 4281 Actual Program Fund Subsidy Receivable

**Proprietary Entry**

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

- 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 Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

**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 Nonproduction 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 Delivered Orders - Obligations, Refunds Collected  
     Credit 4060 Anticipated Collections From Non-Federal Sources  
     Credit 4070 Anticipated Collections From Federal Sources  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable

and

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

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

C140 To record the collection of receivables from Federal sources.

**Budgetary Entry**

Debit 4273 Interest Collected From Treasury  
Debit 4277 Other Actual Collections - Federal  
    Credit 4283 Interest Receivable From Treasury  
    Credit 4287 Other Federal Receivables

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 1310 Accounts Receivable  
    Credit 1340 Interest Receivable

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

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

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

**Transaction Origin:** USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5310 Interest Revenue  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5800 Tax Revenue Collected  
     Credit 5900 Other Revenue

and

Debit 5990 Collections for Others  
     Credit 2980 Custodial Liability

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

**Comment:** For other than IRS. If revenue was not previously accrued, see USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable  
     Credit 1325 Tax Receivable  
     Credit 1340 Interest Receivable  
     Credit 1360 Penalties, Fines, and Administrative Fees Receivable

and

Debit 5990 Collections for Others  
     Credit 5991 Accrued Collections for Others

For tax revenue:

Debit 5801 Tax Revenue Accrual Adjustment  
     Credit 5800 Tax Revenue

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

- C144 To record the undeposited collections for funds that do not require budgetary reporting.  
**Comment:** Reverse entry upon disposition of undeposited collections.  
**Transaction Origin:** USSGL TC-4120

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1110 Undeposited Collections

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

- C146 To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.  
**Comment:** For budgetary impact, see USSGL TC-C148.  
**Transaction Origin:** USSGL TC3050

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

- C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.  
**Comment:** Other than from reimbursable agreement, see USSGL TC-A300s. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

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

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

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

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

- 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

- 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

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

- 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

- 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

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

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

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

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

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 a borrower's title to collateral of commodity.

**Comment:** Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1359 Allowance for Loss on Loans Receivable  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1350 Loans Receivable

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

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

**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**

Debit 4222 Unfilled Customer Orders With Advance  
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2310 Advances From Others

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

- 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**

- C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.  
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A264 for nonexchange expenditure transfers-in.  
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
 Credit 5600 Donated Revenue

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

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

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

**Budgetary Entry**  
None

**Proprietary Entry**  
 Debit 1310 Accounts Receivable  
 Debit 1325 Taxes Receivable  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5600 Donated Revenue - Financial Resources  
     Credit 5801 Tax Revenue Accrual Adjustment  
     Credit 5900 Other Revenue

and

Debit 5991 Accrued Collections for Others  
     Credit 2980 Custodial Liability

C204 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.  
**Comment:** Applicable to guaranteed loans  
**Transaction Origin:** Credit reform case studies

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

**Proprietary Entry**  
 Debit 1310 Accounts Receivable  
     Credit 1010 Fund Balance With Treasury

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

- C206 To record in the financing fund the disbursement of direct loans.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134.  
**Transaction Origin:** Credit reform case studies
- Budgetary Entry**  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid
- Proprietary Entry**  
Debit 1350 Loans Receivable  
Credit 1010 Fund Balance With Treasury
- C208 To record binding loan contracts and subsidy receivables accrued in the financing account.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case studies
- Budgetary Entry**  
Debit 4281 Actual Program Fund Subsidy Receivable  
Credit 4070 Anticipated Collections From Federal Sources
- Proprietary Entry**  
Debit 1310 Accounts Receivable  
Credit 2950 Liability for Subsidy Related to Undisbursed Loans
- C210 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case studies
- Budgetary Entry**  
Debit 4285 Receivable From the Liquidating Fund  
Credit 4070 Anticipated Collections From Federal Sources
- Proprietary Entry**  
Debit 1310 Accounts Receivable  
Credit 1399 Allowance for Subsidy

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6500 Cost of Goods Sold
- Credit 6790 Other Expenses Not Requiring Budgetary Resources
- Credit 6900 Nonproduction Costs

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

C214 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

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

**Budgetary Entry**

Debit 4283 Interest Receivable From Treasury

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5310 Interest Revenue

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

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

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

- 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

**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

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

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

- 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

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

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 reestimate.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

Credit 5310 Interest Revenue

C230 To record unfunded (borrowed) foreign currency from the foreign currency account symbol (X7000 series) by a disbursing officer.

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1200 Foreign Currency

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

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

C302 To record the sale of Federal securities purchased at a premium. The sale results in a gain.  
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Debit 4273 Interest Collected From Treasury  
     Credit 4070 Anticipated Collections From Federal Sources  
     Credit 4120 Appropriations Anticipated - Indefinite  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the  
     Bureau of the Public Debt  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public  
     Debt Securities  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1622 Premium on Securities Other Than Public the Bureau of the Public Debt Securities  
     Credit 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 Unavailable for Obligation Upon Collection  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

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

Transaction continued...

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

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1623 Amortization of Discount and Premium Securities Other Than the Bureau of the Public Debt Securities  
 Debit 7210 Losses on Disposition of Assets  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

C306 To record the sale of Federal securities purchased at a discount. The sale results in a gain.  
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Debit 4273 Interest Collected From Treasury  
     Credit 4070 Anticipated Collections From Federal Sources  
     Credit 4120 Appropriations Anticipated - Indefinite  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt  
     Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 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 Unavailable for Obligation Upon Collection  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 7210 Losses on Disposition of Assets  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau  
         of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the  
         Public Debt Securities  
     Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of  
         the Public Debt

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

- C312 To record the receipt of cash from the sale or disposition of personal property collected for replacement property.  
**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.  
 \*See USSGL implementation guidance “Disposition of Personal Property”, which can be acquired on the USSGL Web site. Also review CFR 41, chapter 101 and GAO’s Policy and Procedure Manual, dated May 1993, pages 7.5-8,9.  
**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**

\*None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1310 Accounts Receivable  
 Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1839 Accumulated Amortization on Internal Use Software  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets  
     Credit 1750 Equipment  
     Credit 1820 Leasehold Improvements  
     Credit 1830 Internal-Use Software  
     Credit 1832 Internal-Use Software in Development  
     Credit 1890 Other General Property, Plant, and Equipment  
     Credit 7110 Gains on Disposition of Assets

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

- C314 To record the loss (or gain) from sale of foreclosed property without recourse.  
**Comment:** Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case study

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1399 Allowance for Subsidy  
 Credit 1551 Foreclosed Property

- C316 To record the loss on property sold without recourse.  
**Comment:** Excess of costs over sales proceeds are billed to the borrower. See USSGL TC-B334 for property sold with recourse. Credit USSGL account 1399 if there is a gain. Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case study

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1399 Allowance for Subsidy  
 Credit 1551 Foreclosed Property

and

Debit 1350 Loans Receivable  
 Credit 1551 Foreclosed Property (receivable from borrower)

- C318 To record the loss on loan receivable from the borrower on a sale with recourse.  
**Comment:** Post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Transaction Origin:** Credit reform case study

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1350 Loans Receivable  
 Credit 1551 Foreclosed Property

**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 the Bureau of the Public Debt  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 7210 Losses on Disposition of Assets  
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Credit 1690 Other Investments  
 Credit 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 the Bureau of the Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 5310 Interest Revenue  
 Debit 7210 Losses on Disposition of Assets  
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the 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 Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 7210 Losses on Disposition of Assets  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of  
         the Public Debt Securities  
     Credit 1690 Other Investments  
     Credit 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 Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public  
     Debt Securities  
 Debit 7210 Losses on Disposition of Assets  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1690 Other Investments  
     Credit 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, Obsolete, and Unserviceable  
 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
- C345 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.  
**Comment:** For cost of goods sold, see USSGL TC-D612.  
**Transaction Origin:** USSGL TC-5080
- Budgetary Entry**  
 None
- Proprietary Entry**  
 Debit 1310 Accounts Receivable  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Transaction continued...

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

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 1541 Forfeited Property Held for Sale  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights  
     Credit 1712 Improvements to Land  
     Credit 1720 Construction-in-Progress  
     Credit 1730 Buildings, Improvements, and Renovations  
     Credit 1740 Other Structures and Facilities  
     Credit 1820 Leasehold Improvements  
     Credit 1890 Other General Property, Plant, and Equipment  
     Credit 5100 Revenue from Goods Sold  
     Credit 7110 Gains on Disposition of Assets

C348 To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.  
**Comment:** For cost of goods sold, see USSGL TC-D612.  
**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 7210 Losses on Disposition of Assets  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1521 Inventory Purchased for Resale

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

Transaction continued...

Credit 1525 Inventory - Raw Materials  
 Credit 1526 Inventory - Work-in-Process  
 Credit 1527 Inventory - Finished Goods  
 Credit 1541 Forfeited Property Held for Sale  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 5100 Revenue from Goods Sold  
 Credit 7110 Gains on Disposition of Assets

C350 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

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

**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 1541 Forfeited Property Held for Sale

Transaction continued...

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

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1820 Leasehold Improvements  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 5100 Revenue from Goods Sold  
Credit 7110 Gains on Disposition of Assets

**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 the Bureau of the Public Debt  
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 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, Obsolete, and Unserviceable  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Use

Transaction continued...

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

Debit 1523 Inventory Held for Repair  
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Debit 1525 Inventory - Raw Materials  
Debit 1526 Inventory - Work-in-Process  
Debit 1527 Inventory - Finished Goods  
Debit 7210 Losses on Disposition of Assets  
    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 a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.

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

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 2110 Accounts Payable  
Debit 2130 Contract Holdbacks  
Debit 2190 Other Accrued Liabilities  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1521 Inventory Purchased for Resale  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1525 Inventory - Raw Materials  
Credit 1527 Inventory - Finished Goods  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 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 Nonproduction Costs  
Credit 7400 Prior-Period Adjustments - Not Restated  
Credit 7401 Prior-Period Adjustments - Restated

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

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

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

**Transaction Origin:** USSGL TC-2020, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1525 Inventory - Raw Materials  
Credit 1527 Inventory - Finished Goods  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets  
Credit 6100 Operating Expenses/Program Costs  
Credit 6500 Cost of Goods Sold  
Credit 6900 Nonproduction Costs  
Credit 7400 Prior-Period Adjustments - Not Restated  
Credit 7401 Prior-Period Adjustments - Restated

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

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

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

**Transaction Origin:** USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

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

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 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 Nonproduction Costs

Debit 7400 Prior-Period Adjustments - Not Restated

Debit 7401 Prior-Period Adjustments - Restated

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

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

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

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

**Transaction Origin:** USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
 Credit 4060 Anticipated Collections From Non-Federal Sources  
 Credit 4070 Anticipated Collections From Federal Sources  
 Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1511 Operating Materials and Supplies Held for Use  
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Credit 1521 Inventory Purchased for Resale  
 Credit 1522 Inventory Held in Reserve for Future Sale  
 Credit 1525 Inventory - Raw Materials  
 Credit 1527 Inventory - Finished Goods  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1571 Stockpile Materials Held in Reserve  
 Credit 1572 Stockpile Materials Held for Sale  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 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 Nonproduction Costs  
 Credit 7400 Prior-Period Adjustments - Not Restated  
 Credit 7401 Prior-Period Adjustments - Restated

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

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

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

**Transaction Origin:** USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
     Credit 4310 Anticipated Recoveries of Prior-Year Obligations  
     Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2130 Contract Holdbacks  
 Debit 2190 Other Accrued Liabilities  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
     Credit 1522 Inventory Held in Reserve for Future Sale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1527 Inventory - Finished Goods  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1571 Stockpile Materials Held in Reserve  
     Credit 1572 Stockpile Materials Held for Sale  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights  
     Credit 1712 Improvements to Land  
     Credit 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 Nonproduction Costs  
     Credit 7400 Prior-Period Adjustments - Not Restated  
     Credit 7401 Prior-Period Adjustments - Restated

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

and

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

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

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

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

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1525 Inventory - Raw Materials  
Debit 1527 Inventory - Finished Goods  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 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 Nonproduction Costs  
 Debit 7400 Prior-Period Adjustments - Not Restated  
 Debit 7401 Prior-Period Adjustments - Restated  
     Credit 2110 Accounts Payable  
     Credit 2130 Contract Holdbacks  
     Credit 2190 Other Accrued Liabilities  
     Credit 2590 Other Debt  
     Credit 2990 Other Liabilities

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

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

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Debit 4801 Undelivered Orders - Obligations, Unpaid  
     Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid  
     Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1525 Inventory - Raw Materials  
 Debit 1527 Inventory - Finished Goods  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1711 Land and Land Rights

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

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

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

**Budgetary Entry**

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

**Proprietary Entry**

None

D120 To record a downward adjustment to unpaid prior-year unexpended obligations.  
**Comment:** The goods, services, or invoice have not been received.  
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**

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

**Proprietary Entry**

None

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

- D122 To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.  
**Comment:** The invoice has been paid, but goods and services have not been received.  
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1410 Advances to Others  
Credit 1010 Fund Balance With Treasury

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

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

- D128 To record a downward adjustment to prior-year paid expended authority with no refund collected.  
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**

None

**Proprietary Entry**

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Credit 1410 Advances to Others

- D132 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410.  
**Transaction Origin:** USSGL TC-2020

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
 Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  
 Credit 4650 Allotments - Expired Authority  
 Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1525 Inventory - Raw Materials  
 Debit 1527 Inventory - Finished Goods  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1711 Land and Land Rights  
 Debit 1712 Improvements to Land  
 Debit 1730 Buildings, Improvements, and Renovations  
 Debit 1740 Other Structures and Facilities  
 Debit 1750 Equipment  
 Debit 1820 Leasehold Improvements  
 Debit 1830 Internal-Use Software

Transaction continued...

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

Debit 1840 Other Natural Resources  
 Debit 1890 Other General Property, Plant, and Equipment  
 Debit 1990 Other Assets  
 Debit 6100 Operating Expenses/Program Costs  
 Debit 6900 Nonproduction Costs  
     Credit 2110 Accounts Payable  
     Credit 2130 Contract Holdbacks  
     Credit 2190 Other Accrued Liabilities  
     Credit 2210 Accrued Funded Payroll and Leave  
     Credit 2211 Withholdings Payable  
     Credit 2213 Employer Contributions and Payroll Taxes Payable

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

**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 if recoveries were previously anticipated and apportioned. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410.

**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

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 6900 Nonproduction Costs  
     Credit 2110 Accounts Payable  
     Credit 2130 Contract Holdbacks  
     Credit 2190 Other Accrued Liabilities  
     Credit 2211 Withholdings Payable  
     Credit 2213 Employer Contributions and Payroll Taxes Payable

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

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

**Budgetary Entry**

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

Debit 4450 Unapportioned Authority  
     Credit 4134 Contract Authority Withdrawn

**Proprietary Entry**

None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

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

**Budgetary Entry**

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

Debit 4450 Unapportioned Authority  
     Credit 4144 Borrowing Authority Withdrawn

**Proprietary Entry**

None

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

**D200 ADJUSTMENTS/ACCRUALS 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

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

D205 To record the writeoff of penalties, fines, and administrative fees receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D206 To record the writeoff of accounts receivable.

**Transaction Origin:** USSGL TC-4105

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable  
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 writeoff of taxes receivable.

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

**Transaction Origin:** USSGL TC-4115

**Budgetary Entry**

None

**Proprietary Entry**

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy  
       Credit 1340 Interest Receivable  
       Credit 1350 Loans Receivable

D212 To record the writeoff of interest receivable.

**Budgetary Entry**

None

**Proprietary Entry**

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

D213 To record the writeoff of assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1839 Accumulated Amortization on Internal Use Software  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets  
       Credit 1511 Operating Materials and Supplies Held for Use  
       Credit 1521 Inventory Purchased for Resale  
       Credit 1525 Inventory - Raw Materials  
       Credit 1526 Inventory - Work-in-Process

Transaction continued...

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

Credit 1527 Inventory - Finished Goods  
 Credit 1541 Forfeited Property Held for Sale  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1832 Internal-Use Software in Development  
 Credit 1890 Other General Property, Plant, and Equipment

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

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

and

Debit 2980 Custodial Liability

Credit 6190 Contra Bad Debt Expense - Incurred for Others

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 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

Transaction continued...

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

Credit 1319 Allowance for Loss on Accounts Receivable  
 Credit 1329 Allowance for Loss on Taxes Receivable  
 Credit 1349 Allowance for Loss on Interest Receivable  
 Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 2980 Custodial Liability  
 Credit 5991 Accrued Collections for Others

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1349 Allowance for Loss on Interest Receivable  
 Debit 1551 Foreclosed Property  
     Credit 1340 Interest Receivable  
     Credit 1350 Loans Receivable  
     Credit 1559 Foreclosed Property - Allowance  
     Credit 2910 Prior Liens Outstanding on Acquired Collateral

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1522 Inventory Held in Reserve for Future Sale  
     Credit 1523 Inventory Held for Repair  
     Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1549 Forfeited Property - Allowance  
Credit 1541 Forfeited Property Held for Sale  
Credit 1542 Forfeited Property Held for Donation or Use

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

**Budgetary Entry:**

None

**Proprietary Entry:**

Debit 2995 Estimated Cleanup Cost Liability  
Credit 1749 Accumulated Depreciation - Other Structures and Facilities

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

**D300 ADJUSTMENTS/ACCRUALS 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 7401 Prior-Period Adjustments - Restated  
Credit 1529 Inventory - Allowance

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1523 Inventory Held for Repair  
Debit 6100 Operating Expenses/Program Costs  
Credit 1521 Inventory Purchased for Resale  
Credit 1527 Inventory - Finished Goods

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

D326 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.  
**Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance

Debit 6500 Cost of Goods Sold

Credit 1527 Inventory - Finished Goods

D328 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.

**Comment:** Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1521 Inventory Purchased for Resale

Debit 1527 Inventory - Finished Goods

Credit 1529 Inventory - Allowance

D330 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

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

D332 To record the reclassification of operating materials and supplies that meet management's criteria for future use.  
**Comment:** Reverse this entry when ready to use.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1511 Operating Materials and Supplies Held for Use

D334 To reclassify the excess or reserved assets to assets held for use.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D336 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale

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

D338 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7300 Extraordinary Items  
    Credit 1571 Stockpile Materials Held in Reserve  
    Credit 1572 Stockpile Materials Held for Sale

D340 To reclassify stockpile materials authorized to be sold.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1572 Stockpile Materials Held for Sale  
    Credit 1571 Stockpile Materials Held in Reserve

D342 To record the forfeiture of a seized monetary instrument.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities  
    Credit 1531 Seized Monetary Instrument

Debit 1541 Forfeited Property Held for Sale  
    Credit 5900 Other Revenue

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

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

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

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

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

D354 To record inventory that has been lost and deemed immaterial.  
**Comment:** Reverse this entry for immaterial inventory that has been found.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6500 Cost of Goods Sold  
Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1521 Inventory Purchased for Resale

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

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

D358 To record a loss from the revaluation of foreign currency at the end of an accounting period.

**Transaction Origin:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Comment:** . Agencies that have Foreign Currency Account Symbols in the X7000 series, refer to USSGL TCs-C192, C194, C230, D362, and D364.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses

Credit 1200 Foreign Currency

D360 To record a gain from the revaluation of foreign currency at the end of an accounting period.

**Transaction Origin:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Comment:** Agencies that have Foreign Currency Account Symbols in the X7000 series, refer to USSGL TCs-C192, C194, C230, D362, and D364.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency

Credit 7190 Other Gains

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

D362 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Transaction Origin:** USSGL implementation guidance "Accounting for X7000 Accounts"

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses

Credit 1310 Accounts Receivable

Credit 1200 Foreign Currency

D364 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Transaction Origin:** USSGL implementation guidance "Accounting for X7000 Accounts"

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1200 Foreign Currency

Credit 7190 Other Gains

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

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

D402 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-D404 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account.

**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

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

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6500 Cost of Goods Sold  
Debit 6900 Nonproduction Costs  
    Credit 2190 Other Accrued Liabilities  
    Credit 2210 Accrued Funded Payroll and Leave  
    Credit 2211 Withholdings Payable

D404 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

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

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6400 Benefit Expense  
    Credit 2213 Employer Contributions and Payroll Taxes Payable

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

D406 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

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

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
Debit 6400 Benefit Expense  
    Credit 2160 Entitlement Benefits Due and Payable  
    Credit 2215 Other Post-Employment Benefits Due and Payable  
    Credit 2216 Pension Benefits Due and Payable to Beneficiaries  
    Credit 2217 Benefit Premiums Payable to Carriers  
    Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D408 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

**Comment:** If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**

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

**Proprietary Entry**

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

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

- D410 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.  
**Comment:** In addition to this transaction, reverse USSGL TC-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, post USSGL TC-B134.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
    Credit 2110 Accounts Payable

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6500 Cost of Goods Sold  
Debit 6600 Applied Overhead  
    Credit 6100 Operating Expenses/Program Costs  
    Credit 6710 Depreciation, Amortization, and Depletion

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6600 Applied Overhead  
    Credit 6100 Operating Expenses/Program Costs  
    Credit 6500 Cost of Goods Sold  
    Credit 6710 Depreciation, Amortization, and Depletion

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Debit 1527 Inventory - Finished Goods  
Debit 6500 Cost of Goods Sold  
Debit 6600 Applied Overhead  
    Credit 6100 Operating Expenses/Program Costs  
    Credit 6710 Depreciation, Amortization, and Depletion

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6600 Applied Overhead  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 6100 Operating Expenses/Program Costs  
     Credit 6500 Cost of Goods Sold  
     Credit 6710 Depreciation, Amortization, and Depletion

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

**Comment:** Reverse entry for amortization of a premium

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 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  
    Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6330 Other Interest Expenses  
    Credit 2180 Loan Guarantee Liability

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6730 Imputed Costs  
Credit 5780 Imputed Financing Sources

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods

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

D612 To record cost of goods sold.  
**Comment:** To record sales proceeds, see USSGL TCs-A310 and C186.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6500 Cost of Goods Sold  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1527 Inventory - Finished Goods  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D614 To record the estimated repair costs for an item using the allowance method.  
**Comment:** See USSGL TC-D322 for direct method.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses  
     Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.  
**Comment:** See USSGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, post USSGL TC-B134.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1523 Inventory Held for Repair  
 Debit 6100 Operating Expenses/Program Costs  
     Credit 2110 Accounts Payable

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

D618 To capitalize 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

D620 To record stockpile materials issued for use under the consumption method.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1571 Stockpile Materials Held in Reserve

D622 To record a lien of real and intangible forfeited property in the allowance account.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1549 Forfeited Property Allowance

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

**E100 MEMORANDUM ENTRIES**

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

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

**Memorandum Entry**

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

**Budgetary Entry**

None

**Proprietary Entry**

None

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

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

**Memorandum Entry**

Debit 8015 Guaranteed Loan Level - Unapportioned  
Credit 8020 Guaranteed Loan Level - Apportioned

**Budgetary Entry**

None

**Proprietary Entry**

None

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

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

**Memorandum Entry**

Debit 8020 Guaranteed Loan Level - Apportioned  
Credit 8040 Guaranteed Loan Level - Used Authority

**Budgetary Entry**

None

**Proprietary Entry**

None

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

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

**Memorandum Entry**

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

**Budgetary Entry**

None

**Proprietary Entry**

None

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

**Memorandum Entry**

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

**Budgetary Entry**

None

**Proprietary Entry**

None

E202 To record activity for current-year purchases of assets.  
**Transaction Origin:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**

Debit 8802 Purchases - Assets  
Credit 8801 Asset Activity Summary

**Budgetary Entry**

None

**Proprietary Entry**

None

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

**F100 YEAREND - Preclosing Entries**

F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.  
**Comment:** Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

**Budgetary Entry**

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

**Proprietary Entry**

None

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

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

**Transaction Origin:** USSGL implementation guidance; FACTS II, indefinite no year

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**

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

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

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4391 Adjustments to Indefinite No-Year Authority  
Credit 4450 Unapportioned Authority  
Credit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

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

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

F108 To record the reduction of permanent indefinite resources when a warrant is received.  
**Comment:** Do not process this transaction unless indefinite authority needs further adjusting.  
Reverse entry for an increase.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4111 Debt Liquidation Appropriations  
Credit 4118 Reestimated Loan Subsidy Appropriation  
Credit 4119 Other Appropriations Realized

**Proprietary Entry**

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

F109 To record the removal of unfilled customer orders without advance in excess of obligations.  
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.  
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 2310 Advances From Others  
Credit 1010 Fund Balance With Treasury

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

- F112 To record adjustments for anticipated resources not realized.  
**Comment:** Balance in the anticipated accounts must be zero at yearend.

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
 Debit 4141 Current-Year Borrowing Authority Realized  
 Debit 4450 Unapportioned Authority  
 Debit 4590 Apportionments Unavailable - Anticipated Resources  
     Credit 4032 Estimated Contract Authority  
     Credit 4042 Estimated Indefinite Borrowing Authority  
     Credit 4060 Anticipated Collections From Non-Federal Sources  
     Credit 4070 Anticipated Collections From Federal Sources  
     Credit 4120 Appropriations Anticipated – Indefinite  
     Credit 4160 Anticipated Transfers - Current-Year Authority  
     Credit 4165 Allocations of Authority - Anticipated From Invested Balances  
     Credit 4210 Anticipated Reimbursements and Other Income  
     Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers  
     Credit 4310 Anticipated Recoveries of Prior-Year Obligations

**Proprietary Entry**

None

- F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.  
**Comment:** Unobligated balances for indefinite contract or borrowing authority be zero at yearend.  
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Not Subject to Apportionment  
 Debit 4700 Commitments  
     Credit 4133 Reductions of Contract Authority  
     Credit 4143 Reductions of Borrowing Authority

**Proprietary Entry**

None

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

F114 To record adjustments for anticipated reductions not realized.

**Comment:** Balances are reduced to zero.

**Budgetary Entry**

Debit 4034 Anticipated Adjustments to Contract Authority  
Debit 4044 Anticipated Reductions to Borrowing Authority  
Debit 4047 Anticipated Transfers to the General Fund of the Treasury  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

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

**Comment:** Adjust abnormal balances to zero. May impact other budgetary status accounts.

**Budgetary Entry**

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

**Proprietary Entry**

None

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

**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4034 Anticipated Adjustments to Contract Authority  
Credit 4044 Anticipated Adjustments to Borrowing Authority  
Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

None

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

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

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

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4350 Canceled Authority

**Proprietary Entry**

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

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

**Comment:** Authority canceled early by administrative action.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Not Subject to Apportionment  
Credit 4350 Canceled Authority

**Proprietary Entry**

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

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

**Comment:** See USSGL TC-C142 for original transaction.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2980 Custodial Liability  
Credit 1010 Fund Balance With Treasury

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

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

**Transaction Origin:** USSGL implementation guidance; authority temporarily precluded from obligation

**Budgetary Entry**

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."  
**Comment:** Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance; see USSGL TC-F130 to reestablish a canceled account payable in the canceled appropriation. See OMB Circular A-11 for additional guidance.

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 6100 Operating Expenses/Program Costs

and

Debit 5700 Expended Appropriations  
Credit 3107 Unexpended Appropriations - Used

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.  
**Comment:** Post this transaction concurrently with USSGL TC-F128. OMB Circular A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular A-11 for additional guidance.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses  
Credit 2960 Accounts Payable From Canceled Appropriations



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

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

**Comment:** Unrealized holding gains and losses are included in earnings.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7280 Unrealized Losses

Credit 1618 Market Adjustment - Investments

F140 To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.

**Comment:** If the zero coupon bond is reported at market value on the balance sheet, USSGL account 7180 Unrealized Gains may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280 Unrealized Losses. Reverse this entry at the time of sale or maturity.

**Transaction Origin:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit 1638 Market Adjustment - Investments in Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in Zero Coupon Bonds

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

**F200 YEAREND - Closing Entries**

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

**Budgetary Entry**

Debit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Funds TAFS -Transfers-Out

Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Debit 4146 Actual Repayments of Debt, Current-Year Authority

Debit 4147 Actual Repayments of Debt, Prior-Year Balances

Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Debit 4167 Allocations of Realized Authority -Transferred From Invested Balances

Debit 4170 Transfers - Current-Year Authority

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Debit 4190 Transfers - Prior-Year Balances

Debit 4195 Transfers of Obligated Balances

**Debit 4201 Total Actual Resources - Collected**

Debit 4391 Adjustments to Indefinite No-Year Authority

Debit 4392 Rescission - New Budget Authority

Debit 4393 Rescission - Prior-Year

Debit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Liquidation of Deficiency - Appropriations

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4115 Loan Subsidy Appropriation

Credit 4117 Loan Administrative Expense Appropriation

Credit 4118 Reestimated Loan Subsidy Appropriation

Credit 4119 Other Appropriations Realized

Credit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Funds TAFS - Transfers-In

Credit 4138 Appropriation To Liquidate Contract Authority

Credit 4148 Resources Realized From Borrowing Authority

Credit 4150 Reappropriations

Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Credit 4190 Transfers - Prior-Year Balances

Credit 4195 Transfers of Obligated Balances

**Credit 4201 Total Actual Resources - Collected**

Credit 4212 Liquidation of Deficiency - Offsetting Collections

Credit 4252 Reimbursements and Other Income Earned - Collected

Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Transaction continued...

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

Credit 4260 Actual Collections of "governmental-type" Fees  
 Credit 4261 Actual Collections of Business-Type Fees  
 Credit 4262 Actual Collections of Loan Principal  
 Credit 4263 Actual Collections of Loan Interest  
 Credit 4264 Actual Collections of Rent  
 Credit 4265 Actual Collections From Sale of Foreclosed Property  
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
 Credit 4271 Actual Program Fund Subsidy Collected  
 Credit 4273 Interest Collected From Treasury  
 Credit 4275 Actual Collections From Liquidating Fund  
 Credit 4276 Actual Collections From Financing Fund  
 Credit 4277 Other Actual Collections - Federal  
 Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**

None

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

**Budgetary Entry**

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

**Proprietary Entry**

None

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

**Budgetary Entry**

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

**Proprietary Entry**

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

None

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

F210 To record the closing of unobligated balances to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments

**Credit 4450 Unapportioned Authority**

Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

None

F212 To record the closing of unobligated balances to expiring authority.

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments

**Credit 4650 Allotments - Expired Authority****Proprietary Entry**

None

F214 To record the closing of 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 Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**

None

F218 To record the closing of Upward Adjustments and Delivered Orders - Obligations Transferred - Unpaid 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 Downward Adjustments and Delivered Orders - Obligations Transferred - Unpaid 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 5708 Expended Appropriations - Prior-Period Adjustments - Restated

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

Debit 5720 Financing Sources Transferred In Without Reimbursement

Debit 5740 Appropriated Earmarked Receipts Transferred In

Debit 5750 Expenditure Financing Sources - Transfers-In

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Debit 5780 Imputed Financing Sources

Debit 5790 Other Financing Sources

Debit 5800 Tax Revenue Collected

Debit 5801 Tax Revenue Accrual Adjustment

Debit 5900 Other Revenue

Debit 6190 Contra Bad Debt Expense - Incurred for Others

Debit 6199 Adjustments to Subsidy Expense

Debit 6600 Applied Overhead

Debit 6610 Cost Capitalization Offset

**Credit 3310 Cumulative Results of Operations**

Credit 5109 Contra Revenue for Goods Sold

Transaction continued...

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

Credit 5209 Contra Revenue for Services Provided  
 Credit 5319 Contra Revenue for Interest  
 Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees  
 Credit 5409 Contra Revenue for Benefit Program Revenue  
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue  
 Credit 5609 Contra Revenue for Donations - Financial Resources  
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources  
 Credit 5730 Financing Sources Transferred Out Without Reimbursement  
 Credit 5745 Appropriated Earmarked Receipts Transferred Out  
 Credit 5760 Expenditure Financing Sources - Transfers-Out  
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out  
 Credit 5790 Other Financing Sources  
 Credit 5799 Adjustment of Appropriations Used  
 Credit 5809 Contra Revenue for Taxes  
 Credit 5890 Tax Revenue Refunds  
 Credit 5909 Contra Revenue for Other Revenue  
 Credit 5990 Collections for Others  
 Credit 5991 Accrued Collections for Others  
 Credit 6100 Operating Expenses/Program Costs  
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the  
       Federal Financing Bank  
 Credit 6320 Interest Expenses on Securities  
 Credit 6330 Other Interest Expenses  
 Credit 6400 Benefit Expense  
 Credit 6500 Cost of Goods Sold  
 Credit 6710 Depreciation, Amortization, and Depletion  
 Credit 6720 Bad Debt Expense  
 Credit 6730 Imputed Costs  
 Credit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 6800 Future Funded Expenses  
 Credit 6850 Employee Contrib. to Employee Benefit Programs Not Requiring CY Budget Auth. (Unob.)  
 Credit 6900 Nonproduction Costs

F230 To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7110 Gains on Disposition of Assets  
 Debit 7180 Unrealized Gains  
 Debit 7190 Other Gains  
 Debit 7300 Extraordinary Items  
 Debit 7400 Prior-Period Adjustments - Not Restated  
 Debit 7401 Prior-Period Adjustments - Restated  
 Debit 7600 Changes in Actuarial Liability

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

**Credit 3310 Cumulative Results of Operations**

F231 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

**Debit 3310 Cumulative Results of Operations**

Credit 7210 Losses on Disposition of Assets  
Credit 7280 Unrealized Losses  
Credit 7290 Other Losses  
Credit 7300 Extraordinary Items  
Credit 7400 Prior-Period Adjustments - Not Restated  
Credit 7401 Prior-Period Adjustments - Restated  
Credit 7500 Distribution of Income - Dividend  
Credit 7600 Changes in Actuarial Liability

F232 To record the closing of the liquidating fund.

**Budgetary Entry**

None

**Proprietary Entry**

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

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

F233 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**

None

**Proprietary Entry**

**Debit 3100 Unexpended Appropriations - Cumulative**

Debit 3101 Unexpended Appropriations - Appropriations Received

Debit 3102 Unexpended Appropriations - Transfers-In

Debit 3106 Unexpended Appropriations - Adjustments

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

**Credit 3100 Unexpended Appropriations - Cumulative**

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 3106 Unexpended Appropriations - Adjustments

Credit 3107 Unexpended Appropriations - Used

Credit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated

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

F234 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

**Comment:** Used to track guaranteed loan level.

**Memorandum Entry**

Debit 8040 Guaranteed Loan Level - Used Authority

**Credit 8010 Guaranteed Loan Level**

**Budgetary Entry**

None

**Proprietary Entry**

None

F236 To record the closing of apportioned authority of guaranteed loan level into unused authority.

**Comment:** Prior-year balance of unused authority.

**Memorandum Entry**

Debit 8020 Guaranteed Loan Level - Apportioned

**Credit 8045 Guaranteed Loan Level - Unused Authority**

**Budgetary Entry**

None

**Proprietary Entry**

None

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

F238 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.  
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the OMB Form and Content financial statements.

**Memorandum Entry**

Debit 8053 Guaranteed Loan New Disbursements by Lenders

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

**Budgetary Entry**

None

**Proprietary Entry**

None

F239 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.  
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the OMB form and content financial statements.

**Memorandum Entry**

Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

None

F240 To record the closing of all unused guaranteed loan authority no longer available for use.

**Memorandum Entry**

Debit 8045 Guaranteed Loan Level - Unused Authority

**Credit 8010 Guaranteed Loan Level**

**Budgetary Entry**

None

**Proprietary Entry**

None

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

F242 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Transaction Origin:** Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipts or Appropriation Balances Previously Precluded  
From Obligation

**Proprietary Entry**

None

F244 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Transaction Origin:** Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

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

**Proprietary Entry**

None

F245 To record the closing of trust or special fund refunds temporarily precluded from obligation to receipts unavailable for obligation upon collection.

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

**Budgetary Entry**

Debit 4399 Special and Trust Fund Refunds Temporarily Precluded From Obligation

Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

None

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

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

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

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

**Budgetary Entry**

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

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

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

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

**Proprietary Entry**

None

F247 To reclassify a rescission or a rescission reported as a reduction in an allocation special or trust TAFS designated by Treasury as available for investment where the parent is invested.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F248.

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

**Budgetary Entry**

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

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

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

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

**Proprietary Entry**

None

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

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

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

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

**Budgetary Entry**

Debit 8801 Asset Activity Summary  
Credit 8802 Purchases - Assets

**Proprietary Entry**

None

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

This page was intentionally left blank.

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A254R	C136	C314	A106	A267	B128
A110	A255R	C138	C316	A112	A274	B128AP
A133AP	A260	C140	C318	A130	A278	B129
A155	A264	C142	C320	A131	A283	B130
A156	A272	C143	C322	A132	A308	B136
A170	A276	C146	C324	A133	B102	B138
A171	A282	C148	C326	A134	B103	B185AP
A175	B402	C152	C328	A136	B104	B206
A181	C104	C154	C330	A137	B105	C204
A182	C106	C158	C332	A146	B106	C206
A184	C108	C172	C334	A169	B107	C224
A185	C109	C176	C336	A180	B108	D122
A186	C112	C182	C340	A183	B110	D126
A188	C116	C184	C342	A185AP	B112	D302
A196	C120	C186	C348	A214	B114	D304
A219	C122	C188	D104	A225	B116	F106
A220	C124	C190	D108	A226	B118	F108
A224	C126	C302	D302R	A230	B119	F110
A228	C130	C304	F107	A248	B120	F120
A231	C132	C306	F108R	A252	B121	F122
A232	C134	C308		A254	B122	F124
A246		C312		A255	B124	
A250				A261	B124AP	
				A266	B126	

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144	C144R
C174	C146
D344	C148
	C176

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

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

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	B140 D304

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

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

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT		CREDIT	
B140	D360	B142	D362
C192	D364	C230	
C194		D358	

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

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

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

DEBIT	CREDIT
D206	D202
	D204
	D214
	D216

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

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT  
CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C214 C216 C217	A196 C109

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT	CREDIT
C202	C143 D207

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	A175    A219    A234    A282

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

A177	A268	A181	A224	A269
	A280	A218	A230	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	A196 C143 D218
B124AP C216 C226	C109 D210
B128AP C217	C140 D212
B129	
C214	

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

DEBIT	CREDIT
D212	D202
D218	D204
	D214
	D216

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

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT		CREDIT	
B104AP	C224	C109	D208
C206	C316	C162	D210
C220	C318	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	A196	D205
C216	C226	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 C109    C220

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

DEBIT	CREDIT
A257 B206 D122	A256    C130 B404    D130 C112

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

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

DEBIT	CREDIT
A257 B206	A256 B404 C112

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

DEBIT	CREDIT
B302    D106    D332R B304    D114    D334 B306    D116    D356 B404    D132 C164    D134 C402    D318AP C404    D320	B502    D104    D606 C132    D108 C134    D110 C212    D213 C345    D330 C348    D332 C350    D354 C404    D355 D102

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

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

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

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

DEBIT	CREDIT
C404 D330	C328 D334

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    D356	C345    D102    D314    D328R
B304    C404    D314R	C348    D108    D316    D354
B306    D106    D317R	C350    D213    D317    D355

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

B334	D132	D328	C404	D220	D322	D612
------	------	------	------	------	------	------

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

DEBIT			CREDIT		
B302	D106	D314	C132	D108	
B304	D114		C134	D110	
B306	D116		C212	D220	
B404	D132		D102	D314 <b>R</b>	
C404	D134		D104		

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C222	D322		D220		
C404	D616		D317 <b>R</b>		
D317	D618		D324		

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

DEBIT			CREDIT		
C404			C328		
D316			D220		

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

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT			CREDIT			
B302	C164	D114	B502	C345	D108	D606
B304	C402	D116	C132	C348	D110	
B306	C404	D132	C134	C350	D213	
B404	D106	D134	C212	D102	D220	
				D104	D310	

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

DEBIT		CREDIT		
C402	D604	B502	C348	D220
C404		C132	C350	D312
D309		C134	D213	D508
D310		C212		D606
D506		C345		

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		C345	D213	D326	
				C348	D220		
				C350			

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

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT	CREDIT
B502    D328R C345    D410 C348    D410R C350 D213 D220 D326	C222 D321 D328 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			B502	C350	D346
B340	D342			C336	D213	D350
C178				C340	D222	
				C345	D344	
				C348		

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

DEBIT				CREDIT		
D346				B506	D348	
D350				D222		

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -  
ALLOWANCE

DEBIT				CREDIT		
B130	C345	C350	D222	D622		
B502	C348	D213				

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

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT	CREDIT
B116 B332 C162 D218	C314 C316 C318

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    C345    D108 C132    C348    D110 C134    C350    D213 C212    D102    D224 C344    D104    D612

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

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT	CREDIT
C344 C350 C345 D213 C348 D224	D352

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

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

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

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

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

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT	
B302	C402	D134	C132	C350
B304	D106		C134	D102
B306	D114		C212	D104
B404	D116		C345	D108
C164	D132		C348	D110

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY -  
ALLOWANCE

DEBIT			CREDIT	
B502	C348	D213		
C345	C350			

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

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

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

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

DEBIT	CREDIT
B502 C124 C306 C308 C320	B128

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

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

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

--	--

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -  
INVESTMENTS

DEBIT	CREDIT
F136	F138

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

DEBIT	CREDIT
B502	B128
C124	
C306	
C308	
C324	

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

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

DEBIT	CREDIT
B126 B502	C122 C302 C304 C326

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

DEBIT	CREDIT
B128	B502 C308

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

C402	C124 C320
------	-----------

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

DEBIT	CREDIT
B502 C308 C124 C320	B128

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

DEBIT	CREDIT
C124 D510	B502 C320 C308 D510R

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

DEBIT	CREDIT
F140	F140R

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

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

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT	CREDIT
B302    C164    D116	B502    C212    D102    D213
B304    C402    D132	B504    C345    D104
B306    D106    D134	C132    C348    D108
B404    D114	C134    C350    D110

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

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B302	D106	D134	B504	C345	D104
B304	D114		C132	C348	D108
B306	D116		C134	C350	D110
B404	D132		C212	D102	D213

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

DEBIT		CREDIT
B502	C348	D514
B504	C350	
C345	D213	

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT		
B404	C402	D309	B502	C345	D307
			C132	C348	
			C134	C350	
			C212	D217	

**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	D102	D213
B304	C402	D132	B504	C345	D104	
B306	D106	D134	C132	C348	D108	
B404	D114	D307	C134	C350	D110	

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

DEBIT			CREDIT			
B502	C348		D514			
B504	C350					
C345	D213					

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND  
FACILITIES

DEBIT			CREDIT			
B302	C164	D116	B502	C212	D102	D213
B304	C402	D132	B504	C345	D104	
B306	D106	D134	C132	C348	D108	

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

B404	D114	D307	C134	C350	D110
------	------	------	------	------	------

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

DEBIT			CREDIT		
B502	C348		D226		
B504	C350		D514		
C345	D213				

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	D213
B404	D114	D348	C134	D104	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON  
EQUIPMENT

DEBIT		CREDIT	
B502	D213	D514	
B504			
C312			

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

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
B346	C132    D104 C134    D108 C212    D116

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

DEBIT	CREDIT
C312    C350 C345    D213	D514

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B302    C164    D132 B304    D106    D134 B306    D114 B404	C132    C345    D102 C134    C350    D104 C212    D108    D213 C312    D110

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

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION  
ON LEASEHOLD IMPROVEMENTS

DEBIT			CREDIT		
B502	C345	D213	D514		
C312	C350				

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT			CREDIT		
B302	C164	D116	B502	C312	D110
B304	C402	D132	C132	D102	D213
B306	D106	D134	C134	D104	
B404	D114	D308	C212	D108	

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

DEBIT			CREDIT		
B302			C312	D308	
D309			D213		

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

DEBIT			CREDIT		
B502	C312	D213	D514		

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

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

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

DEBIT			CREDIT			
B302	C164	D116	B502	C212	D102	D213
B304	C402	D132	B504	C312	D104	
B306	D106	D134	C132	C345	D108	
B404	D114		C134	C350	D110	

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

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRICIATION ON  
OTHER GENERAL PROPERTY,  
PLANT, AND EQUIPMENT

DEBIT	CREDIT
B502 C345 B504 C350 C312 D213	D514

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM  
APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and OMB. See the account definition.	

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT	CREDIT
B302 D106 D134 B304 D114 B306 D116 B404 D132	C132 D104 C134 D108 C212 D110 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
B308		B306	B334	D116	D616
D102					

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT	CREDIT
B110	B308

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT	CREDIT
B110	B302    D114    D306
B308	B304    D116
D102	B306    D132
D110	D106    D134

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT	CREDIT
B112	B318    B322

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

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES

DEBIT		CREDIT
A180	A236	A179
A221	A271	A223
A225	A274	A270
A231	A283	A281

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		B324
B308		D406
D406R		

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

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

DEBIT	CREDIT
B105	A150 B324

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

DEBIT	CREDIT
A150	B105

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT	CREDIT
B104 D112	A182    C126 B104 <b>AP</b> C220 C104    C228 C118    D516

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

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

DEBIT	CREDIT
B110	B302    D106    D402
B308	B304    D114    D408
D102	B306    D116
D110	B318    D132
	B324    D134

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND  
LEAVE

DEBIT	CREDIT
B110	D132
C139	D402

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	D132    D402
	D134

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND  
PAYROLL TAXES PAYABLE

DEBIT	CREDIT
B110	D132    D404 D134

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST-EMPLOYMENT  
BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110 D406R	D406

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

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO  
CARRIERS

DEBIT	CREDIT
D406R	D406

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

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE  
AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
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    F110 A308 B142	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 THE  
BUREAU OF THE PUBLIC DEBT

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

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

B330R	B330
-------	------

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	C168	A130	A134	C166	D350
B308	C174	A131	A136AP	D112	
B506	D342	A132	A185AP	D114	
		A133	B324	D116	
			C150		

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

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

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -  
APPROPRIATIONS RECEIVED

DEBIT	CREDIT
F106 F108 F233	A104    A170    F108R A110    F107 A155

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	A231 A254R F233

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

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

DEBIT	CREDIT
A106    A133    F122 A112    A136    F233 A130    A169 A132    F120	F233

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

DEBIT	CREDIT
A146 <b>AP</b> B306 <b>AP</b> D126 <b>AP</b> A267 <b>AP</b> B314 <b>AP</b> D132 <b>AP</b> B102 <b>AP</b> B322 <b>AP</b> D402 <b>AP</b> B105 <b>AP</b> B332 <b>AP</b> D404 <b>AP</b> B106 <b>AP</b> B334 <b>AP</b> D406 <b>AP</b> B107 <b>AP</b> B344 <b>AP</b> D408 <b>AP</b> B108 <b>AP</b> B404 <b>AP</b> D410 <b>AP</b> B118 <b>AP</b> C206 <b>AP</b> D616 <b>AP</b> B130 <b>AP</b> D106 <b>AP</b> B134        D114 <b>AP</b> B302 <b>AP</b> D116 <b>AP</b> B304 <b>AP</b>	C132 <b>R</b> C134 <b>R</b> C136 <b>R</b> C138 <b>R</b> C139 <b>R</b> D102 <b>R</b> F128 F233

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

DEBIT	CREDIT
D102 <b>AP</b> D110 <b>AP</b> D104 <b>AP</b> D707 D108 <b>AP</b>	D106 <b>R</b> F233 D114 <b>R</b> D116 <b>R</b>

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

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

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

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF  
OPERATIONS

DEBIT		CREDIT	
F228		F228	
F231		F230	

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED CONTRACT AUTHORITY

DEBIT		CREDIT	
A176		A168	
		F112	

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO  
CONTRACT AUTHORITY

DEBIT		CREDIT	
A172	A178R	A178	
	F114	F118	

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

--	--

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING  
AUTHORITY

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO  
BORROWING AUTHORITY

DEBIT	CREDIT
A158    F114 A159	A164 F118

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

DEBIT	CREDIT
B119    C323 B120    F114 B136	A142 A143 F118

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

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

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

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM  
FEDERAL SOURCES

DEBIT	CREDIT			
A140      F116	C104	C132	C214	C348
C304	C106	C136	C302	C350
C308	C109	C208	C306	D108
C322	C124	C210	C320	F112

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION  
APPROPRIATIONS

DEBIT	CREDIT
A104	F108
F108R	F204

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

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -  
APPROPRIATIONS

DEBIT	CREDIT
A104	F204

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

DEBIT	CREDIT
A184    A264    C302    C336	B124 <b>AP</b> C304
A186    C124    C306    F140	B126    C308
A188    C172    C324	B128 <b>AP</b> F140 <b>R</b>
A196    C176    C326	B129    F204
C190	

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE  
APPROPRIATION

DEBIT	CREDIT
A104	F204

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

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY  
APPROPRIATION

DEBIT	CREDIT
A104 F108R	F108 F204

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT	CREDIT
A104 A155 F108R	A125 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: 4123 AMOUNTS APPROPRIATED FROM  
SPECIFIC TREASURY-MANAGED  
TRUST FUND TAFS - RECEIVABLE -  
RESCINDED

DEBIT	CREDIT
A269	F249

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM  
SPECIFIC TREASURY-MANAGED  
TRUST FUND TAFS - PAYABLE -  
RESCINDED

DEBIT	CREDIT
F250	A271

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT  
TRANSFER APPROPRIATION

DEBIT	CREDIT
A182	F204

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

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM  
SPECIFIC TREASURY-MANAGED  
TRUST FUND TAFS - RECEIVABLE

DEBIT	CREDIT
A173 A268	A175 A269 A272

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

DEBIT	CREDIT
A271 A274	A270

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

DEBIT	CREDIT
A272 A276	F204

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

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

DEBIT	CREDIT
F204	A274 A278

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

DEBIT	CREDIT
F204	A169

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR AUTHORITY  
REALIZED

DEBIT	CREDIT
A166    F112 A168	F206

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

ACCOUNT NUMBER AND TITLE: 4133 REDUCTIONS OF CONTRACT AUTHORITY

DEBIT	CREDIT
F206	A172    F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F206	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY  
LIQUIDATED

DEBIT	CREDIT
A169 F206	A170    A175 A171

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: 4140 SUBSTITUTION OF BORROWING AUTHORITY

DEBIT	CREDIT
F208	A155    A159

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

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

DEBIT	CREDIT
A152    F112 A154	F208

ACCOUNT NUMBER AND TITLE: 4143 REDUCTIONS OF BORROWING AUTHORITY

DEBIT	CREDIT
F208	A148    F113 A158 A160

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

DEBIT	CREDIT
F208	D138

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY  
CONVERTED TO CASH

DEBIT	CREDIT
F208	A156

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

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT,  
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F204	B120 B121

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT,  
PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204	B120    B121

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM  
BORROWING AUTHORITY

DEBIT	CREDIT
A156	F204

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY  
CARRIED FORWARD

DEBIT	CREDIT
F208	F208

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

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F204

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO  
THE GENERAL FUND OF THE  
TREASURY, CURRENT-YEAR  
AUTHORITY

DEBIT	CREDIT
F204	B119    B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO  
THE GENERAL FUND OF THE  
TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204	B119    B136

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

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

DEBIT	CREDIT
A192	F132    F242 F215

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

DEBIT	CREDIT
A194	F134    F244 F215

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

DEBIT	CREDIT
A242 A248 F104	A244    F112 A246 A280 F104R

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

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

DEBIT	CREDIT
A204	A217 F112

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

DEBIT	CREDIT
A217 A221 A225	A218 A219 A223

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

DEBIT	CREDIT
A219 F204	A225 F204

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

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

DEBIT	CREDIT
A218 F248	A221 F247

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

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

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

DEBIT	CREDIT
A280	A282

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

DEBIT	CREDIT
A283	A281

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

--	--

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

DEBIT	CREDIT
A181    A232 A220    F204 A231	A180    F204 A214 A230

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

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

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

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104R

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

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

DEBIT	CREDIT
A246 A250 F204	A248 A252 F204

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

DEBIT	CREDIT
A254R    F204 A255R A257	A254    F204 A255 A256

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -  
COLLECTED

DEBIT	CREDIT
F204 F216	B316 F204 F214

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

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS  
AND OTHER INCOME

DEBIT	CREDIT
A302 A308 F116	A304 C182 F112

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

DEBIT	CREDIT
C110	F204

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

DEBIT	CREDIT
A114 F116	A258 F112

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

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS  
WITHOUT ADVANCE

DEBIT	CREDIT
A304	A310    C222 C184    F109

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

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

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

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

DEBIT	CREDIT
A306 C186	F204

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
COLLECTED

DEBIT	CREDIT
A260	F204

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF  
GOVERNMENT-TYPE FEES

DEBIT	CREDIT
C109	C110 F204

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

DEBIT	CREDIT
C109 C116	C110 F204

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

--	--

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN  
PRINCIPAL

DEBIT	CREDIT
C109	F204

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN  
INTEREST

DEBIT	CREDIT
C109 C154	F204

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F204

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

DEBIT	CREDIT
C109    C316 C314    C318	F204

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

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

DEBIT			CREDIT
C109	C182	C334	A306
C148	C328	C342	B118
C152	C330	C348	C110
C158	C332		F204

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

DEBIT		CREDIT
C109	C152	C110
C148		F204

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY  
COLLECTED

DEBIT		CREDIT
C104	C126	F204
C106		

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

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM  
TREASURY

DEBIT	CREDIT
C109 C306 C124 C320 C140 C302	B124AP C304 B126 C308 B128AP C322 B129 C323 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

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -  
FEDERAL

DEBIT	CREDIT
C109 C348 C140	C110 F204

U.S. Government Standard General Ledger  
Account Transaction Postings

--	--

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND  
SUBSIDY RECEIVABLE

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM  
TREASURY

DEBIT	CREDIT
C214	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE  
LIQUIDATING FUND

DEBIT	CREDIT
C210	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING  
FUND

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C214    C350	C140    C348

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

DEBIT	CREDIT
A138 F116	D110    F112 D134

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
B316	F120 F122

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

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

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

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

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

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

DEBIT	CREDIT
A108	F246    F250 F248

ACCOUNT NUMBER AND TITLE: 4386 AUTHORITY PERMANENTLY  
UNAVAILABLE FOR OBLIGATION  
PURSUANT TO PUBLIC LAW -  
SPECIAL AND TRUST TAFS  
DESIGNATED BY TREASURY AS  
"AVAILABLE"

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

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

--	--

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

DEBIT	CREDIT
F107 F204	F106 F204

ACCOUNT NUMBER AND TITLE: 4392 RESCISSION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F204 F206 F208	A132    A136 A133    A185AP A134

ACCOUNT NUMBER AND TITLE: 4393 RESCISSION - PRIOR-YEAR

DEBIT	CREDIT
F204 F206 F208	A132    A136 A133    A185AP A134

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

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

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

	A196	F245
--	------	------

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

DEBIT	CREDIT
B124AP    F126 B128AP    F130AP B129	A128

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

DEBIT	CREDIT
F204	A106    A131 A112    A133 A130    A185AP

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

DEBIT	CREDIT
B126    F215 F132    F242	A127

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

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

DEBIT	CREDIT
B126    F215 F134    F244	A129

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS  
TEMPORARILY PRECLUDED FROM  
OBLIGATION

DEBIT	CREDIT
F245	A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -  
PENDING RESCISSION

DEBIT	CREDIT
A134R    F210 A136    F212	A134



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

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT			CREDIT			
A106	B128 <b>AP</b>	F106	A116	C106 <b>AP</b>	C154 <b>AP</b>	C316 <b>AP</b>
A120	B129	F108	A122	C109 <b>AP</b>	C182 <b>AP</b>	C318 <b>AP</b>
A179	B138	F113	A177	C116 <b>AP</b>	C208 <b>AP</b>	C320 <b>AP</b>
A214	C106	F122	A186 <b>AP</b>	C124	C210 <b>AP</b>	C328 <b>AP</b>
A230	C304	F210	A220	C124 <b>AP</b>	C214 <b>AP</b>	C342 <b>AP</b>
A259	C304 <b>R</b>	F212	A231	C130 <b>AP</b>	C302	D108 <b>AP</b>
A266	C308		A232	C132 <b>AP</b>	C302 <b>AP</b>	D110 <b>AP</b>
A267	C308 <b>R</b>		A304 <b>AP</b>	C136 <b>AP</b>	C306	D134 <b>AP</b>
A308 <b>R</b>	C322 <b>R</b>		B126 <b>AP</b>	C148 <b>AP</b>	C306 <b>AP</b>	F107
B107				C152 <b>AP</b>	C314 <b>AP</b>	F108 <b>R</b>
B124 <b>AP</b>						
B126						

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS UNAVAILABLE -  
ANTICIPATED RESOURCES

DEBIT			CREDIT
A122	C152AP	C328AP	A118
A186AP	C154AP	C342AP	A140AP
A304AP	C182AP	D108AP	A308R
B126AP	C208AP	D110AP	C304R
C106AP	C210AP	D134AP	C308R
C109AP	C214AP	F112	C322R
C116AP	C302AP		
C124AP	C306AP		
C130AP	C314AP		
C132AP	C316AP		
C136AP	C318AP		
C148AP	C320AP		

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED  
RESOURCES

DEBIT				CREDIT			
A106	B202	C322R	F110	A120	C112	C208AP	D110AP
A148	B204	D116	F113	A122	C116AP	C210AP	D302R
A150	B206	D302	F122	A186AP	C124AP	C214AP	F134AP
A154AP	B210	D402	F210	A304AP	C130AP	C302AP	F107
A168AP	B306	D404	F212	B126AP	C132AP	C306AP	F108R
A259	B314	D406		B202AP	C134	C314AP	
A266	B322	D408		B204AP	C136AP	C316AP	
A267	B332	D410		B208	C138	C318AP	
A308R	B334	D616		B304	C139	C320AP	
B102	B344	F106		C106	C148AP	C328AP	
B104	C204	F108		C106AP	C152AP	C342AP	
B106	C304R	F109		C109AP	C154AP	D108AP	
B107	C308R				C182AP		
B108							
B114							
B116							
B122							
B138							

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

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

DEBIT				CREDIT				
A106	A218	B202	D408	A102	A192	B202R	C138	C314AP
A118	A223	B204	D410	A104	A194	B204R	C139	C316AP
A127	A225	B206	D616	A108	A196	B208	C148AP	C318AP
A128	A230	B210	F106	A110	A217	B304	C152AP	C320AP
A129	A252	B306	F108	A114	A219	C106AP	C154AP	C324
A130	A259	B314	F109	A122	A220	C190AP	C158	C326
A131	A266	B322	F110	A128R	A231	C112	C172	C328AP
A132	A267	B334	F113	A134R	A232	C116AP	C176	C342
A133	A269	C304	F122	A152	A250	C124	C182AP	C342AP
A134	A270	C304R	F212	A162	A258	C124AP	C109	D108AP
A135	A278	C308		A166	A264	C130AP	C208AP	D110AP
A136	A281	C308R		A174R	A268	C132	C210AP	F107
A137	A308R	C322R		A176	A276	C132AP	C214AP	F108R
A139	B102	D116		A177	A302	C134	C302	F210
A140AP	B103	D402		A178R	A304AP	C136	C302AP	
A148	B107	D404		A186	B126AP	C136AP	C306	
A154AP	B121	D406		A186AP			C306AP	
A160	B124AP			A190				
A164	B126							
A168AP	B128AP							
A174	B129							
A178	B138							
A179								
A185AP								
A214								

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

DEBIT		CREDIT	
F210	F212	A138	A140

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

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

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS – EXPIRED  
AUTHORITY

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

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS

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

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

DEBIT			CREDIT
A146	B304	D132	A150
B104	B306	D134	A154 <b>AP</b>
B105	B344	D402	A168 <b>AP</b>
B107	B346	D404	B204
B130	C206	D406	B208
B204 <b>R</b>	C224	D408	B210
B206	D114	F227	F226
B302	D116		

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

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

DEBIT	CREDIT
B404    F224 C112	B206 F222

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

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

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

DEBIT			CREDIT
A308	D132	D136	F227
D120	D134	D138	

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

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

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

DEBIT	CREDIT
F222	D122

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

DEBIT	CREDIT
A261	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    B138
C139	A266    B108    B404
F214	A267    B110    C204
	B102    B112    C206
	B103    B114    C224
	B104    B116
	B105    B122

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

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

DEBIT	CREDIT
A255 F218	A255R F220

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

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

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

DEBIT	CREDIT
F218	D106

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

DEBIT	CREDIT
F214	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FOR GOODS SOLD

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

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS  
SOLD

DEBIT	CREDIT
D202	F228

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

--	--

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES  
PROVIDED

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

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES  
PROVIDED

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE

DEBIT	CREDIT
C322    F232 D510R F228	A186    C154    C216    C320 A188    C188    C217    C326 C109    C214    C226    D510 C142    C215    C228    D512

ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST

DEBIT	CREDIT
D202 D216	F228

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

--	--

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

DEBIT	CREDIT
F228	A186    C188    C217 A188    C202    C226 C109    C214 C142    C216

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES,  
FINES, AND ADMINISTRATIVE FEES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
F228	A186    C190    C216 C109    C214    C217

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT  
PROGRAM REVENUE

DEBIT	CREDIT
D202	F228

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

--	--

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE  
PREMIUM REVENUE

DEBIT	CREDIT
F228	C109    C217 C216    C218

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE  
AND GUARANTEE PREMIUM  
REVENUE

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE -  
FINANCIAL RESOURCES

DEBIT	CREDIT
F228	A186    C158    C202 A188    C192

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS  
FINANCIAL RESOURCES

DEBIT	CREDIT

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

D202	F228
------	------

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE -  
NONFINANCIAL RESOURCES

DEBIT	CREDIT
F228	C102 C164

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE -  
NONFINANCIAL RESOURCES

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT	CREDIT
C132R F128	A146AP B304AP D114AP
C134R F228	A267AP B306AP D116AP
C136R F232	B102AP B314AP D126AP
C138R	B105AP B322AP D132AP
C139R	B106AP B332AP D402AP
D102R	B107AP B334AP D404AP
	B108AP B344AP D406AP
	B118AP B404AP D408AP
	B130AP C206AP D410AP
	B134 D106AP
	B302AP

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

ACCOUNT NUMBER AND TITLE: **5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD  
ADJUSTMENTS - RESTATED**

DEBIT		CREDIT		
D106R	D116R	D102AP	D108AP	D704
D114R	F228	D104AP	D110AP	

ACCOUNT NUMBER AND TITLE: **5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD  
ADJUSTMENTS - NOT RESTATED**

DEBIT		CREDIT		
D106R	D116R	D102AP	D108AP	D702
D114R	F228	D104AP	D110AP	

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

DEBIT		CREDIT		
F228		C402		

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

DEBIT		CREDIT		
B502		F228		
D112				

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

--	--

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F228 F232	A133AP A184 A185

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED OUT

DEBIT	CREDIT
A132    A185AP 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
A218 A269 F228	A171    A220    A250 A173    A228    A268 A177    A232    A276 A217    A236    A280 A219    A246

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

DEBIT	CREDIT
A259    A267 A266	F228

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

DEBIT	CREDIT
A131    A223    A234    A270 A134    A225    A248    A278 A143    A226    A252    A281 A179    A230 A214	A221 A231 A271 F228

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

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F228	D602

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F228	A182    F228 C222

ACCOUNT NUMBER AND TITLE: 5799 ADJUSTMENT OF APPROPRIATIONS  
USED

DEBIT	CREDIT
	F228

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

DEBIT	CREDIT
F228	A186    C143 A188    C217 C142

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

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL  
ADJUSTMENT

DEBIT	CREDIT
C143 F228	C202

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118 B318	F228

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

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

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

--	--

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER  
REVENUE

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C142 C143	F228

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR  
OTHERS

DEBIT	CREDIT
C202 C226	C143    F228 D216

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

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/  
PROGRAM COSTS

DEBIT					CREDIT		
A146	B138	B508	D132	D616	C132	D108	D618
	B302	C102	D134	D620	C134	D110	F128
A267	B304	D106	D307	D622	C136	D502	F228
B102	B306	D114	D322		C138	D504	F232
B104	B314	D116	D402		C139	D506	
B105	B344	D126	D404		D102	D508	
B106	B404		D408		D104		
B107							

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

DEBIT		CREDIT	
F228		D214	

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY  
EXPENSE

DEBIT		CREDIT	
F228		D112	

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

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON  
BORROWING FROM THE BUREAU OF  
PUBLIC DEBT AND/OR THE FEDERAL  
FINANCING BANK

DEBIT	CREDIT
B109 B322	F228 F232

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON  
SECURITIES

DEBIT	CREDIT
B109 B322	F228 F232

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B108    B322    D516 B318    D112	F228 F232

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B404 D404 D406	F228

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

--	--

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT			CREDIT	
C330	D326	D506	C132	D104
D106	D354	D612	C134	D504
D114	D402		C212	D508
D116	D502		D102	F228

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT		CREDIT
D502	D508	D309
D504	F228	D604
D506		

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F228	D309

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

DEBIT	CREDIT
D514	D502    D604
	D504    F228
	D506

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

	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    D354 C139    D606	C212    D319R D128    F228 D318

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT	CREDIT
B324    F130 B328 D614	B316    D410R B328R    F228 B344

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

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

DEBIT	CREDIT
B326	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    C404
	C306    C324    C345
	C312    C326    C348
	C320    C328    C350



U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT	CREDIT
A182    D330    D358 B328    D336    D362 C194    D352 D316    D355	B328R F231

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT	CREDIT
D338 F230	F231

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

DEBIT	CREDIT
D106    F230 D114 D116	D102    D110 D104    F231 D108

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS - RESTATED

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

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

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME -  
DIVIDEND

DEBIT	CREDIT
	F231

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B330 F230	B330R F231

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
E102	F234 F240

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL -  
UNAPPORTIONED

DEBIT	CREDIT
E104	E102

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -  
APPORTIONED

DEBIT	CREDIT
E106 F236	E104

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

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

DEBIT	CREDIT
F234	E106

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

DEBIT	CREDIT
F240	F236

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL  
OUTSTANDING

DEBIT	CREDIT
E108	E110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW  
DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F238	E108

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

DEBIT	CREDIT
E110	F239

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

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

DEBIT	CREDIT
F239	F238

ACCOUNT NUMBER AND TITLE: 8801 ASSET ACTIVITY SUMMARY

DEBIT	CREDIT
F255	B304AP E202

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES - ASSETS

DEBIT	CREDIT
B304AP E202	F255

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

This page was intentionally left blank.

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

1005	1002	A104	<b>A104</b>							
1080	1004	Deleted	-	-	-	-	-	-	-	-
1080	1006	A106	Deleted	-	-	-	-	-	-	-
1010	1008	Deleted	-	-	-	-	-	-	-	-
	1010	A108	<b>A106</b>							
	1012	A110	<b>A108</b>	<b>A108</b>	<b>A108</b>	<b>A108</b>	Deleted	-	-	-
								A108	A108	
	1014	A112	<b>A110</b>							
	1016	A114	<b>A112</b>							
								A125	A125	A125
					<b>A127</b>	<b>A127</b>	<b>A127</b>	<b>A127</b>	<b>A127</b>	<b>A127</b>
1025	1018	A130	A128							
					<b>A129</b>	<b>A129</b>	<b>A129</b>	<b>A129</b>	<b>A129</b>	<b>A129</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

1025	1020	A132	A130	A130	A130	A130	A130	A130	A130	A130
									A131	A131
	1022	A154	A152	A152	A152	A152	A152	A152	A152	A152
	1022	A156	A154	A154	A154	A154	A154	A154	Deleted	A154
	1024	A158	A156	A156	A156	A156	A156	A156	A156	A156
	1026	A160	A158	A158	A158	A158	A158	A158	A158	A158
	1028	A162	A160	A160	A160	A160	A160	A160	A160	A160
	1030	A168	A166	A166	A166	A166	A166	A166	A166	A166
	1032	A170	A168	A168	A168	A168	A168	A168	Deleted	A168
	1034	A172	A170	A170	A170	A170	A170	A170	A170	A170
						A171	A171	A171	A171	A171
	1036	A174	A172	A172	A172	A172	A172	A172	A172	A172
						<b>A173</b>	<b>A173</b>	<b>A173</b>	<b>A173</b>	<b>A173</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	1038	A176	<b>A174</b>							
						A175	A175	A175	A175	A175
						A177	A177	A177	A177	A177
						A179	A179	A179	A179	A179
						A180	A180	A180	A180	A180
						A181	A181	A181	A181	A181
1065	1040	A128	A126							
1065	1042	Deleted	-	-	-	-	-	-	-	-
	1302	A202	A202	A202	Deleted	-	-	-	-	-
	1304	A204	A204	A204	A204	A204	A204	A204	A204	A204
	1306	A206	A206	A206	Deleted	-	-	-	-	-
	1308	A208	<b>A208</b>	<b>A208</b>	Deleted	-	-	-	-	-
	1310	A210	<b>A210</b>	<b>A210</b>	Deleted	-	-	-	-	-
	1312	A212	A212	A212	<b>A212</b>	Deleted	-	-	-	-

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

		A214								
--	--	------	------	------	------	------	------	------	------	------

	1314	A216	A216	A216	Deleted	-	-	-	-	-
					A217	A217	A217	A217	A217	A217
	1316	A218	A218	A218	A218	Deleted	-	-	-	-
									A218	A218
				A219	<b>A219</b>	<b>A219</b>	<b>A219</b>	<b>A219</b>	<b>A219</b>	<b>A219</b>
		A220	A220	A220	A220	A220	A220	A220	A220	A220
				A221	Deleted	-	-	-	-	-
									A221	A221
	1318	A222	<b>A222</b>	<b>A222</b>	<b>A222</b>	<b>A222</b>	<b>A222</b>	<b>A222</b>	Deleted	Deleted
					<b>A223</b>	<b>A223</b>	<b>A223</b>	<b>A223</b>	<b>A223</b>	<b>A223</b>
	1320	A224	A224	A224	<b>A224</b>	<b>A224</b>	<b>A224</b>	<b>A224</b>	<b>A224</b>	<b>A224</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

					A225	<b>A225</b>	<b>A225</b>	<b>A225</b>	<b>A225</b>	<b>A225</b>
	1322	A226	<b>A226</b>	<b>A226</b>	<b>A226</b>	A226	A226	A226	A226	A226
	1324	A228	A228	A228	A228	A228	A228	A228	A228	A228
	1326	A230	A230	A230	A230	A230	A230	A230	<b>A230</b>	<b>A230</b>
									A231	A231
	1328	A232	A232	A232	A232	A232	A232	A232	A232	A232
	1330	A234	A234	A234	A234	A234	A234	A234	A234	A234
	1332	A236	A236	A236	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	A242	A242	A242
		A244	A244	A244	A244	A244	A244	A244	A244	A244
	1340	A246	A246	A246	A246	A246	A246	A246	A246	A246
		A248	A248	A248	A248	A248	A248	A248	A248	A248

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	1342	A250	A250	A250	A250	A250	A250	A250	A250	A250
		A252	A252	A252	A252	A252	A252	A252	A252	A252
	1344	A134	A132	A132	A132	A132	A132	A132	A132	A132
									A133	A133
									A134	A134
									A135	A135
1075	1346	A136	A134	A134	A134	A134	A134	A134	A137	A137
1160	1348	A138	A136	A136	A136	A136	A136	A136	A136	A136
	1350	A254	A254	A254	A254	A254	A254	A254	A254	A254
				A255	A255	A255	A255	A255	A255	A255
	1352	A256	A256	A256	A256	A256	<b>A256</b>	<b>A256</b>	<b>A256</b>	<b>A256</b>
1007	1354	A140	A138	A138	A138	A138	A138	A138	A138	A138
										A132
1030	1356	A302	A302	A302	A302	A302	A302	A302	A302	A302
1040	1358	A102								

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

			<b>A102</b>							
	1360	A164	A162							
	1362	A166	<b>A164</b>							
										A169
	1364	A178	<b>A176</b>	<b>A176</b>	<b>A176</b>	<b>A176</b>	<b>A176</b>	<b>A176</b>	A176	A176

	1366	A180	A178	A178	A178	A178	A178	A178	A178	A178
				A180	A180	A182	A182	A182	A182	A182
				A182	<b>A182</b>	<b>A183</b>	<b>A183</b>	<b>A183</b>	<b>A183</b>	<b>A183</b>
				A184	<b>A184</b>	<b>A184</b>	<b>A184</b>	<b>A184</b>	<b>A184</b>	<b>A184</b>
									A185	A185
						A186	A186	A186	A186	A186
	1368	A116	A114	<b>A114</b>						

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

							<b>A257</b>	<b>A257</b>	<b>A257</b>	<b>A257</b>
	1370	A258	A258	A258	A258	A258	A258	A258	A258	A258
				A259	A259	A259	A259	A259	<b>A259</b>	<b>A259</b>
	1372	A260	A260	<b>A260</b>						
				A261						
	1374	A142	A140							
	1376	A144	A142							
						A143	A143	A143	A143	A143
	1378	A304	<b>A304</b>	<b>C182</b>						
	1380	A306	A306	A304						
	1382	A308	A308	C184						
1075	1502	A118	A116							
	1504	A120	<b>A118</b>							
1085										

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	1506	A122	A120							
	1508	A124	<b>A122</b>							
2005	2002	B202	B202	B202	B202	B202	B202	B202	B202	B202
2010	2004	B204	B204	B204	<b>B204</b>	<b>B204</b>	<b>B204</b>	<b>B204</b>	<b>B204</b>	<b>B204</b>
	2006	B206	<b>B206</b>							
	2008	B208	B208	B208	B208	B208	B208	B208	B208	B208
	2010	B210	B210	B210	B210	B210	B210	B210	B210	B210
		B402	<b>B402</b>							

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	2012	B404	<b>B404</b>	<b>B404</b>	<b>B404</b>	<b>B404</b>	<b>B404</b>	<b>B404</b>	<b>B404</b>	<b>B404</b>
2020	2014	B302	B302	Deleted (Moved to D404- 410)	-	-	-	-	-	-
				<b>D404</b>	<b>D404</b>	<b>D404</b>	<b>D404</b>	<b>D404</b>	<b>D404</b>	<b>D404</b>
				<b>D406</b>	<b>D406</b>	<b>D406</b>	<b>D406</b>	<b>D406</b>	<b>D406</b>	<b>D406</b>
				<b>D408</b>	<b>D408</b>	<b>D408</b>	<b>D408</b>	<b>D408</b>	<b>D408</b>	<b>D408</b>
				<b>D410</b>	<b>D410</b>	<b>D410</b>	<b>D410</b>	<b>D410</b>	<b>D410</b>	<b>D410</b>
					<b>B302</b>	<b>B302</b>	<b>B302</b>	<b>B302</b>	<b>B302</b>	<b>B302</b>
2020	2016	B304	B304	B304	<b>B304</b>	<b>B304</b>	<b>B304</b>	<b>B304</b>	<b>B304</b>	<b>B304</b>
2020	2018	B306	B306	B306	<b>B306</b>	<b>B306</b>	<b>B306</b>	<b>B306</b>	<b>B306</b>	<b>B306</b>
								B308I	B308	B308

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

2020	2020	B308	B308	B308	D132	D132	D132	D132	D132	D132
------	------	------	------	------	------	------	------	------	------	------

				B310	<b>D134</b>	<b>D134</b>	<b>D134</b>	<b>D134</b>	<b>D134</b>	<b>D134</b>
2020	2022	D102	D102	D102	<b>D102</b>	<b>D102</b>	<b>D102</b>	<b>D102</b>	<b>D102</b>	<b>D102</b>
2020	2024	D104	D104	D104	D104	D104	D104	D104	D104	D104
	2026	D106	D106	D106	<b>D106</b>	<b>D106</b>	<b>D106</b>	<b>D106</b>	<b>D106</b>	<b>D106</b>
	2028	B310	<b>B310</b>	Deleted (Moved to D404- 410)	-	-	-	-	-	-
	2030	D108	D108	D108	<b>D108</b>	<b>D108</b>	<b>D108</b>	<b>D108</b>	<b>D108</b>	<b>D108</b>
	2032	D110	D110	D110	<b>D110</b>	<b>D110</b>	<b>D110</b>	<b>D110</b>	<b>D110</b>	<b>D110</b>
2045	2034	B102	B102	B102	<b>B102</b>	<b>B102</b>	<b>B102</b>	<b>B102</b>	<b>B102</b>	<b>B102</b>
	2036	A126	<b>A124</b>	<b>A124</b>	Deleted	-	-	-	-	-
	2038	B312	<b>B312</b>	<b>B312</b>	Deleted	-	-	-	-	-

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
	2040	B314	<b>B314</b>							

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	2042	B316	<b>B316</b>							
	2044	B318	B318	B318	B318	B318	B318	B318	B318	B318
	2046	D602	D602	D602	D602	D602	D602	D602	D602	D602
				B103						
	2048	B104	B104	B104	B104	B104	B104	B104	B104	B104
	2050	B106	B106	B106	<b>B106</b>	<b>B106</b>	<b>B106</b>	<b>B106</b>	<b>B106</b>	<b>B106</b>
						B107	B107	B107	B107	B107
			B108	B108	<b>B108</b>	<b>B108</b>	<b>B108</b>	<b>B108</b>	<b>B108</b>	<b>B108</b>
2040	2202	D604	D604	D604	D604	D604	D604	D604	D604	D604
	2204	D502	D502	D502	D502	D502	D502	D502	D502	D502
	2206	D504	D504	D504	D504	D504	D504	D504	D504	D504
	2208	D506	D506	D506	D506	D506	D506	D506	D506	D506
	2210	D508	D508	D508	D508	D508	D508	D508	D508	D508

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

2045	2212	B320	B320	Deleted (Moved to D404- 410)	-	-	-	-	-	-
				<b>B320</b>	Deleted	-	-	-	-	-
2030	2214	B322	<b>B322</b>	<b>B322</b>	<b>B322</b>	<b>B322</b>	<b>B322</b>	<b>B322</b>	<b>B322</b>	<b>B322</b>
	2216	Deleted	-	-	-	-	-	-	-	-
	2218	Deleted	-	-	-	-	-	-	-	-
	2220	B324	B324	B324	B324	B324	B324	B324	B324	B324
					B326	B326	B326	B326	B326	B326
	2222	C202	<b>C202</b>	<b>C202</b>	<b>C202</b>	<b>C202</b>	<b>C202</b>	<b>C202</b>	<b>C202</b>	<b>C202</b>
			<b>C226</b>	<b>C226</b>	<b>C226</b>	<b>C226</b>	<b>C226</b>	<b>C226</b>	<b>C226</b>	<b>C226</b>
					C228	C228	C228	C228	C228	C228
										<b>C230</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
	2224	B326	B326	Deleted	-	-	-	-	-	-

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	2226	D112	D112	D112	D112	D112	D112	D112	D112	D112
					B326	B326	B326	B326	B326	B326
3125	2228	B328	B328	B328	B328	B328	B328	B328	B328	B328
3130	2230	B330	B330	B330	B330	B330	B330	B330	B330	B330
	2232	D510	<b>D510</b>							
3145	2233	C102	C102	C102	C102	C102	C102	C102	C102	C102
		C104	C104	C104	C104	C104	C104	C104	C104	C104
		C106	C106	C106	<b>C106</b>	<b>C106</b>	<b>C106</b>	<b>C106</b>	<b>C106</b>	<b>C106</b>
4180	2234	Deleted	-	-	-	-	-	-	-	-
4185	2235	Deleted	-	-	-	-	-	-	-	-
	2236	D512	D512	D512	D512	D512	D512	D512	D512	D512
3030	3002	B110	B110	B110	B110	B110	B110	B110	B110	B110
	3004	Deleted	-	-	-	-	-	-	-	-

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
2020	3006	D114	D114	D114	<b>D114</b>	<b>D114</b>	<b>D114</b>	<b>D114</b>	<b>D114</b>	<b>D114</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

2020	3008	D116	D116	D116	<b>D116</b>	<b>D116</b>	<b>D116</b>	<b>D116</b>	<b>D116</b>	<b>D116</b>
					D118	D118	D118	D118	D118	D118
					D120	D120	D120	D120	D120	D120
					D122	D122	D122	D122	D122	D122
					D124	D124	D124	D124	Deleted	Deleted
					D126	D126	D126	D126	D126	D126
					D128	D128	D128	D128	D128	D128
					D130	D130	D130	D130	D130	D130
										D136
										D138
	3010	B112	B112	B112	B112	B112	B112	B112	B112	B112
	3012	A148	A146	A146	<b>A146</b>	<b>A146</b>	<b>A146</b>	<b>A146</b>	<b>A146</b>	<b>A146</b>
	3202	Deleted	-	-	-	-	-	-	-	-
3035	3206	D302	D302	D302	D302	D302	D302	D302	D302	D302

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
3040	3208	Deleted	-	-	-	-	-	-	-	-
3045	3210	C108	<b>C108</b>							
3045	3212	D304	D304	D304	D304	D304	D304	D304	D304	D304
3050	3214	C110	Deleted	-	-	-	-	-	-	-
	3216	C112	C110	<b>C110</b>	<b>C110</b>	<b>C110</b>	<b>C110</b>	<b>C110</b>	<b>C109</b>	<b>C109</b>
									C110	<b>C110</b>
3060	3218	Deleted	-	-	-	-	-	-	-	-
	3220	B114	B114	B114	B114	B114	B114	B114	B114	B114
	3222	B116	B116	B116	B116	B116	B116	B116	B116	B116
	3224	B118	B118	B118	<b>B118</b>	<b>B118</b>	<b>B118</b>	<b>B118</b>	<b>B118</b>	<b>B118</b>
						B119	B119	B119	B119	B119
3010	3226	B120	B120	B120	B120	B120	B120	B120	B120	B120
				B121						

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
	3228	B122	B122	B122	B122	B122	B122	B122	B122	B122
	3230	B124	B124	B124	B124	B124	B124	B124	B124	B124

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	3232	B126	B126	B126	<b>B126</b>	<b>B126</b>	<b>B126</b>	<b>B126</b>	<b>B126</b>	<b>B126</b>
	3234	B128	B128	B128	B128	B128	B128	B128	B128	B128
					<b>B129</b>	<b>B129</b>	<b>B129</b>	<b>B129</b>	<b>B129</b>	<b>B129</b>
3115	3402	C114	C112							
2035	3404	Deleted	-	-	-	-	-	-	-	-
2050	3406	Deleted	-	-	-	-	-	-	-	-
3155	3408	D306	D306	D306	D306	D306	D306	D306	D306	D306
	3410	C204	C204	C204	C204	C204	C204	C204	C204	C204
	3412	Deleted	-	-	-	-	-	-	-	-
	3414	Deleted	-	-	-	-	-	-	-	-
	3416	C116	C114	C114	Deleted	-	-	-	-	-
	3418	A152	<b>A150</b>							
	3420	Deleted	-	-	-	-	-	-	-	-

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
										A155

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

										A159
	3422	A262	A262	B105	B105	B105	B105	B105	B105	B105
				A264	A264	A264	A264	A264	A264	A264
				A266	A266	A266	A266	A266	A266	A266
								A267I	A267	A267
						<b>A268</b>	<b>A268</b>	<b>A268</b>	<b>A268</b>	<b>A268</b>
									A269	A269
						<b>A270</b>	<b>A270</b>	<b>A270</b>	<b>A270</b>	<b>A270</b>
									A271	A271
						A272	A272	A272	A272	A272
						A274	A274	A274	A274	A274
						A276	A276	A276	A276	A276
						A278	A278	A278	A278	A278
										<b>A280</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

										<b>A281</b>
										A282
										A283
	3424	C206	C206	C206	<b>C206</b>	<b>C206</b>	<b>C206</b>	<b>C206</b>	<b>C206</b>	<b>C206</b>
	3426	C118	C116	C116	<b>C116</b>	<b>C116</b>	<b>C116</b>	<b>C116</b>	<b>C116</b>	<b>C116</b>
	3428	C120	C118	C118	C118	C118	C118	C118	C118	C118
	3430	C122	C120	C120	C120	C120	C120	C120	C120	C120
	3432	C124	C122	C122	C122	C122	C122	C122	C122	C122
	3434	C126	C124	C124	<b>C124</b>	<b>C124</b>	<b>C124</b>	<b>C124</b>	<b>C124</b>	<b>C124</b>
	3436	C302	C302	C302	<b>C302</b>	<b>C302</b>	<b>C302</b>	<b>C302</b>	<b>C302</b>	<b>C302</b>
	3438	C304	C304	C304	<b>C304</b>	<b>C304</b>	<b>C304</b>	<b>C304</b>	<b>C304</b>	<b>C304</b>
	3440	C306	C306	C306	<b>C306</b>	<b>C306</b>	<b>C306</b>	<b>C306</b>	<b>C306</b>	<b>C306</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
	3442	C308	C308	C308	<b>C308</b>	<b>C308</b>	<b>C308</b>	<b>C308</b>	<b>C308</b>	<b>C308</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	4002	A310	<b>A310</b>	<b>A306</b>						
	4004	A312	<b>A312</b>	<b>A308</b>						
	4006	A314	<b>A314</b>	<b>A310</b>						
	4008	A316	<b>A316</b>	<b>C186</b>						
					C188	C188	C188	C188	C188	C188
									<b>C190</b>	<b>C190</b>
										<b>C192</b>
										<b>C194</b>
	4010	C128	Deleted	-	-	-	-	-	-	-
	4012	C208	<b>C208</b>							
	4014	C210	C210	C210	C210	C210	C210	C210	C210	C210
	4016	Deleted	-	-	-	-	-	-	-	-

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	4018	C130	C126							
	4020	C132	C128	C128	Deleted	-	-	-	-	-
	4022	C134	C130	C130	<b>C130</b>	<b>C130</b>	<b>C130</b>	<b>C130</b>	<b>C130</b>	<b>C130</b>
4050	4202	C136	C132	C132	<b>C132</b>	<b>C132</b>	<b>C132</b>	<b>C132</b>	<b>C132</b>	<b>C132</b>
4050	4204	C138	C134	C134	<b>C134</b>	<b>C134</b>	<b>C134</b>	<b>C134</b>	<b>C134</b>	<b>C134</b>
	4206	C212	<b>C212</b>							
	4208	C140	C136	<b>C136</b>						
	4210	C142	C138	C138	<b>C138</b>	<b>C138</b>	<b>C138</b>	<b>C138</b>	<b>C138</b>	<b>C138</b>
								C139I	C139	C139
	4212	C214	C214	C214	<b>C214</b>	<b>C214</b>	<b>C214</b>	<b>C214</b>	<b>C214</b>	<b>C214</b>
						C215	C215	C215	C215	C215
	4214	C216	C216	C216	C216	C216	C216	C216	C216	C216
					<b>C217</b>	<b>C217</b>	<b>C217</b>	<b>C217</b>	<b>C217</b>	<b>C217</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	4216	C144	C140							
4045	4218	C218	C218	C218	C218	C218	C218	C218	C218	C218
	4220	C220	C220	<b>C220</b>						
	4222	D202	<b>D202</b>							
	4224	C146	<b>C142</b>							
				<b>C143</b>						
4120	4402	C148	C144							
	4403	C150	C146							
	4404	C152	<b>C148</b>							
4135	4408	C154	C150							
4145	4410	C156	C152	C152	<b>C152</b>	<b>C152</b>	<b>C152</b>	<b>C152</b>	<b>C152</b>	<b>C152</b>
	4411	C158	Deleted	-	-	-	-	-	-	-
	4412	C160	C154	C154						

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
					<b>C154</b>	<b>C154</b>	<b>C154</b>	<b>C154</b>	<b>C154</b>	<b>C154</b>
	4414	C162	C156	Deleted	-	-	-	-	-	-
4195	4416	C164	C158							

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	4418	C166	Deleted	-	-	-	-	-	-	-
4030	4420	C168	<b>C160</b>	<b>A186</b>						
					<b>A188</b>	<b>A188</b>	<b>A188</b>	<b>A188</b>	<b>A188</b>	<b>A188</b>
					<b>A190</b>	<b>A190</b>	<b>A190</b>	<b>A190</b>	<b>A190</b>	<b>A190</b>
					A192	A192	A192	A192	A192	A192
					A194	A194	A194	A194	A194	A194
					<b>A196</b>	<b>A196</b>	<b>A196</b>	<b>A196</b>	<b>A196</b>	<b>A196</b>
4100	4602	D204	D204	D204	D204	D204	D204	D204	D204	D204
				D205						
	4604	Deleted	-	-	-	-	-	-	-	-
4105	4606	D206	D206	D206	D206	D206	D206	D206	D206	D206
				D207						
4115	4608	D208	D208	D208	D208	D208	D208	D208	D208	D208

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
	4610	D210	D210	D210	D210	D210	D210	D210	D210	D210

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	4612	D212	D212	D212	D212	D212	D212	D212	D212	D212
										D213
	4614	D214	D214	D214	D214	D214	D214	D214	D214	D214
	4616	D216	<b>D216</b>							
	4618	D218	D218	D218	D218	D218	D218	D218	D218	D218
	4620	C170	C162							
5010	5002	D606	D606	D606	D606	D606	D606	D606	D606	D606
5020	5004	D308	D308	D308	D308	D307	D307	D307	D307	D307
						D308	D308	D308	D308	D308
						<b>D309</b>	<b>D309</b>	<b>D309</b>	<b>D309</b>	<b>D309</b>
5030	5006	D608	D608	D608	Deleted	-	-	-	-	-
5035	5008	D220	D220	D220	D220	D220	D220	D220	D220	D220
5035	5010	D222	D222	D222	D222	D222	D222	D222	D222	D222

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

5035	5012	D224	D224	D224	D224	D224	D224	D224	D224	D224
					D226	D226	D226	D226	D226	D226
5040	5014	C402	C402	C402	C402	C402	C402	C402	C402	C402
5045	5016	B502	B502	<b>B502</b>						
5070	5018	D514	D514	D514	D514	D514	D514	D514	D514	D514
					D516	D516	D516	D516	D516	D516
5075/76	5020	C310	C310	C310	C310	Deleted	-	-	-	-
	5022	B504	B504	<b>B504</b>						
5080	5024	C312	C312	C312	C312	C312	C312	C312	C312	C312
5095	5026	D610	D610	Deleted	-	-	-	-	-	-
5100	5028	C172	C164	C164	C164	C164	C164	C164	C164	C164
	5030	C314	C314	C314	C314	C314	C314	C314	C314	C314
	5032	B332	B332	B332	<b>B332</b>	<b>B332</b>	<b>B332</b>	<b>B332</b>	<b>B332</b>	<b>B332</b>
	5034	C316	C316	C316	C316	C316	C316	C316	C316	C316

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
	5036	C318	C318	C318	<b>C318</b>	<b>C318</b>	<b>C318</b>	<b>C318</b>	<b>C318</b>	<b>C318</b>
	5038	C320	C320	C320	<b>C320</b>	<b>C320</b>	<b>C320</b>	<b>C320</b>	<b>C320</b>	<b>C320</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	5040	C322	C322	C322	<b>C322</b>	<b>C322</b>	<b>C322</b>	<b>C322</b>	<b>C322</b>	<b>C322</b>
						C323	C323	C323	C323	C323
	5042	C324	C324	C324	C324	C324	C324	C324	C324	C324
	5044	C326	C326	C326	C326	C326	C326	C326	C326	C326
	5046	D310	D310	D310	D310	D310	D310	D310	D310	D310
	5048	D402	D402	D402	<b>D402</b>	<b>D402</b>	<b>D402</b>	<b>D402</b>	<b>D402</b>	<b>D402</b>
				D404	<b>D404</b>	<b>D404</b>	<b>D404</b>	<b>D404</b>	<b>D404</b>	<b>D404</b>
				D406	<b>D406</b>	<b>D406</b>	<b>D406</b>	<b>D406</b>	<b>D406</b>	<b>D406</b>
				D408	<b>D408</b>	<b>D408</b>	<b>D408</b>	<b>D408</b>	<b>D408</b>	<b>D408</b>
	5050	D312	D312	D312	D312	D312	D312	D312	D312	D312
	5052	D612	<b>D612</b>							
	5054	B334	<b>B334</b>							

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
	5056	C404	C404	C404	C404	C404	C404	C404	C404	C404

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	5058	C174	Deleted	-	-	-	-	-	-	-
	5060	D314	D314	D314	D314	D314	D314	D314	D314	D314
	5062	D316	D316	D316	D316	D316	D316	D316	D316	D316
	5064	C328	C328	C328	<b>C328</b>	<b>C328</b>	<b>C328</b>	<b>C328</b>	<b>C328</b>	<b>C328</b>
	5066	D318	D318	D318	D318	D317	D317	D317	D317	D317
						<b>D318</b>	<b>D318</b>	<b>D318</b>	<b>D318</b>	<b>D318</b>
						<b>D319</b>	<b>D319</b>	<b>D319</b>	<b>D319</b>	<b>D319</b>
						<b>D320</b>	<b>D320</b>	<b>D320</b>	<b>D320</b>	<b>D320</b>
	5068	D614	<b>D614</b>							
	5070	D404	D404	D410	<b>D410</b>	<b>D410</b>	<b>D410</b>	<b>D410</b>	<b>D410</b>	<b>D410</b>
		D406	Deleted	-	-	-	-	-	-	-
	5072	D320	D320	D320	D320	D321	D321	D321	D321	D321
	5074	D322								

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
			<b>D322</b>							

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	5076	D616	D616	D616	<b>D616</b>	<b>D616</b>	<b>D616</b>	<b>D616</b>	<b>D616</b>	<b>D616</b>
	5078	D618	<b>D618</b>							
	5080	D324	D324	D324	D324	D324	D324	D324	D324	D324
	5082	D326	D326	D326	D326	D326	D326	D326	D326	D326
	5084	C222	C222	C222	C222	C222	C222	C222	C222	C222
	5086	D328	D328	D328	D328	D328	D328	D328	D328	D328
	5088	D330	D330	D330	D330	D330	D330	D330	D330	D330
	5090	D332	D332	D332	D332	D332	D332	D332	D332	D332
	5092	D334	D334	D334	D334	D334	D334	D334	D334	D334
	5094	D620	D620	D620	D620	D620	D620	D620	D620	D620
	5096	D336	D336	D336	D336	D336	D336	D336	D336	D336
	5098	D338	D338	D338	D338	D338	D338	D338	D338	D338
	5100	D340	D340	D340	D340	D340	D340	D340	D340	D340

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
	5102	C330	C330	C330	C330	C330	C330	C330	C330	C330
	5104	C332	C332	C332	C332	C332	C332	C332	C332	C332
	5106	C334	C334	C334	C334	C334	C334	C334	C334	C334
	5108	C176	C166							
	5110	C178	C168	C168	<b>C168</b>	<b>C168</b>	<b>C168</b>	<b>C168</b>	<b>C168</b>	<b>C168</b>
	5112	C180	C170							
		C182	C172							
	5114	C184	C174							
	5116	C186	C176							
	5118	B336	B336	B336	Deleted	-	-	-	-	-
	5120	D342	D342	D342	D342	D342	D342	D342	D342	D342
	5122	D344	D344	D344	D344	D344	D344	D344	D344	D344
	5124	B338	B338	B338	B338	B338	B338	B338	B338	B338
	5126	D622	D622	D622	D622	D622	D622	D622	D622	D622

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
	5128	C336	C336	C336	C336	C336	C336	C336	C336	C336
					C338	C338	C338	C338	C338	C338
	5130	B130	B130	B130	<b>B130</b>	<b>B130</b>	<b>B130</b>	<b>B130</b>	<b>B130</b>	<b>B130</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

				B136	B136	B136	B136	B136	B136	B136
									<b>B138</b>	<b>B138</b>
	5132	Deleted	-	-	-	-	-	-	-	-
	5134	D346	D346	D346	D346	D346	D346	D346	D346	D346
	5136	D348	D348	D348	D348	D348	D348	D348	D348	D348
	5138	D350	D350	D350	D350	D350	D350	D350	D350	D350
	5140	B506	B506	B506	B506	B506	B506	B506	B506	B506
	5142	B340	B340	B340	B340	B340	B340	B340	B340	B340
	5144	C338	C338	C338	Deleted	-	-	-	-	-
	5146	C224	Deleted	-	-	-	-	-	-	-
	5148	C188	C178	C178	C178	C178	C178	C178	C178	C178
	5150	C340	C340	C340	C340	C340	C340	C340	C340	C340
	5152	B132	F126	Deleted	-	-	-	-	-	-
	5154	C226	C224	C224	C224	C224	C224	C224	C224	C224

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	5156	C190	C180	C180	C180	C180	C180	C180	C180	C180
	5158	D352	D352	D352	D352	D352	D352	D352	D352	D352
								D354I	D354	D354
								D355I	D355	D355
								D356I	D356	D356
										D358
										D360
										<b>D362</b>
										<b>D364</b>
	5160	C342	C342	C342	<b>C342</b>	<b>C342</b>	<b>C342</b>	<b>C342</b>	<b>C342</b>	<b>C342</b>
	5162	C344	C344	C344	C344	C344	C344	C344	C344	C344
										C345
										C348

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

										C350
	5164	B508	B508	B508	B508	B508	B508	B508	B508	B508
	5166	B342	B342	Deleted	-	-	-	-	-	-
		B344	B344	B344	B344	B344	B344	B344	B344	B344
		B346	B346	B346	Deleted	-	-	-	-	-
	5168	A150	A148	<b>A148</b>						
	5170	B134	B132	Deleted	-	-	-	-	-	-
		E102	E102	E102	E102	E102	E102	E102	E102	E102
	7002	E104	E104	E104	E104	E104	E104	E104	E104	E104
	7004	E106	E106	E106	E106	E106	E106	E106	E106	E106
	7006	E108	E108	E108	E108	E108	E108	E108	E108	E108
	7008	E110	E110	E110	E110	E110	E110	E110	E110	E110
										<b>E202</b>
	7010	Deleted	-	-	-	-	-	-	-	-

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	8002	B136	<b>B134</b>							
										B140
										B142
	8004	F202	F202	F202	Deleted	-	-	-	-	-
	9102	F102	<b>F102</b>	<b>F102</b>	<b>F102</b>	Deleted	-	-	-	-
	9104	F104	F104	F104	F104	F104	F104	F104	F104	F104
	9106	F106	F106	F106	F106	F106	F106	F106	F106	F106
							F107	F107	F107	F107
					<b>F107</b>	<b>F107</b>	<b>F108</b>	<b>F108</b>	<b>F108</b>	<b>F108</b>
	9108	F108	F108	F108	F108	F108	F109	F109	F109	F109
	9110	F110	F110	F110	F110	F110	F110	F110	F110	F110
	9112	F204	F120	F120	F120	F120	F120	F120	<b>F120</b>	<b>F120</b>
	9114	F206	F122							
	9116	F112	F112	F112	F112	F112	F112	F112	F112	<b>F112</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

										F113
	9118	F114								
	9120	F116								
	9122	F118								
	9302	F208	F204							
	9304	F210	F206							
	9306	F212	F208							
	9308	F214	F210							
	9310	F216	F212							
	9312	F218	F214							
					F215	F215	F215	F215	F215	F215
		F220	F216							
	9314	F222	F218							
		F224	F220							

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	9316	F226	F222	F222	F222	F222	F222	F222	F222	F222
		F228	F224	F224	F224	F224	F224	F224	F224	F224
	9318	F230	F226	F226	F226	F226	F226	F226	F226	F226
				F227						
	9402	F232	F228	F228	F228	F228	F228	F228	F228	F228
	9404	F234	F230	F230	F230	F230	F230	F230	F230	F230
				F231						
	9406	F236	F124	<b>F124</b>						
					F126	F126	F126	F126	F126	F126
					<b>F128</b>	<b>F128</b>	<b>F128</b>	<b>F128</b>	<b>F128</b>	<b>F128</b>
					F130	<b>F130</b>	<b>F130</b>	<b>F130</b>	<b>F130</b>	<b>F130</b>
						F132	F132	F132	F132	F132
						F134	F134	F134	F134	F134
						F136	F136	F136	F136	F136

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
-----------------------------------	---------------------------------------	-----------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

						F138	F138	F138	F138	F138
						F140	F140	F140	F140	F140
		F238	F232	F232	F232	F232	F232	F232	F232	F232
							F233	F233	F233	F233
	9602	F240	F234	F234	F234	F234	F234	F234	F234	F234
	9604	F242	F236	F236	F236	F236	F236	F236	F236	F236
	9606	F244	F238	F238	F238	F238	F238	F238	F238	F238
				F239	F239	F239	F239	F239	F239	F239
	9608	F246	F240	F240	F240	F240	F240	F240	F240	F240
						<b>F242</b>	<b>F242</b>	<b>F242</b>	<b>F242</b>	<b>F242</b>
						<b>F244</b>	<b>F244</b>	<b>F244</b>	<b>F244</b>	<b>F244</b>
										F245
									F246	F246
									<b>F247</b>	<b>F247</b>

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

USSGL Section III dtd. 8/86	Draft Transaction s for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003	TFM #02-03 2003
									<b>F248</b>	<b>F248</b>
									<b>F249</b>	<b>F249</b>
									<b>F250</b>	<b>F250</b>
										F255