

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

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

- **A 100-300** Funding Sources
- **B 100-500** Disbursements and Payables
- **C 100-400** Collections and Receivables
- **D 100-600** Adjustments/Accruals Other Than Disbursements and Collections
- **E 100** Memorandum Entries
- **F 100** Yearend Pre-closing and Closing Entries

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

These accounting transactions document basic standard posting logic for financial events across the Federal Government. The following notes explain certain conventions used for and limitations of this compilation of USSGL transactions:

- There are valid accounting events/posting not yet documented. Accounting in the Federal sector is not “one size fits all.” Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through your USSGL representative. To illustrate the issue, please document accounting events specific to the activity using a simple accounting scenario. Include references to specific legislation, accounting standards or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed herein may translate to several similar transactions in your agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record your agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to “in-process type” asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate 6000 series USSGL account. Then use new USSGL account 6610 “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account.

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

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