

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

**A100 – A399 FUNDING - Budgetary Resources Other Than Collections**

- A102 To record an anticipated appropriation.  
**Comment:** For receipt of appropriation, see USSGL TC-A104.  
**Reference:** USSGL TC-1040

**Budgetary Entry**

Debit 4120 Appropriations Anticipated - Indefinite  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- A104 To record the enactment of appropriations.  
**Comment:** If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.  
**Reference:** 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 Exempt From Apportionment

**Proprietary Entry**

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

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A106 To record the reappropriation of unexpired funds in the losing fund.  
**Comment:** See USSGL TC-A110 for the gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** 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 Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

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

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Reference:** USSGL implementation guidance; Temporary Reduction

**Budgetary Entry**

Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

**Comment:** See USSGL TC-A112 for expired losing fund; see USSGL TC-A106 for unexpired losing fund.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

**Budgetary Entry**

Debit 4150 Reappropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From 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. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

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

**Reference:** 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 Exempt From Apportionment

**Proprietary Entry**

None

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

**Reference:** 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 for anticipated resources in programs subject to apportionment.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

**Proprietary Entry**

None

A119 To record anticipated resources in programs exempt from apportionment.

**Comment:** USSGL account 4690 is used as a funds control mechanism.

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**

None

A120 To record the allotment of authority.

**Reference:** USSGL TC-1085

**Budgetary Entry**

Debit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

None

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

**Comment:** USSGL transactions that reference this transaction (boldface transaction codes reference a reversal): A186, A706, A708, **A712**, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C410, C412, C416, C602, **C604**, C606, **C608**, C612, C614, C616, C618, **C620**, C626, C640, C650, D108, D110, and D134.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment  
Credit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

None

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

**Comment:** USSGL transactions that reference this transaction (boldface transaction codes reference a reversal): A186, A706, A708, **A712**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C410, C412, C416, C602, **C604**, C606, **C608**, C612, C614, C616, C618, **C620**, C626, C640, C650, D108, D110, D134.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4690 Anticipated Resources - Programs Exempt From Apportionment  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

**Reference:** USSGL implementation guidance; USSGL Advance Funding Scenario

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4119 Other Appropriations Realized

**Proprietary Entry**

None

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- A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).  
**Comment:** Reverse this transaction when authority is released.  
**Reference:** USSGL TC-1065

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Credit 4430 Unapportioned Authority - OMB Deferral

**Proprietary Entry**

None

- A127 To record budget authority (that is 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.  
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From 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. Refer to F126 for related preclosing entry.  
**Reference:** USSGL TC-1025

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

**Proprietary Entry**

None

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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.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**

None

A131 To record a permanent reduction of borrowing or contract authority.  
**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority\_Type attribute "B" to record reductions of borrowing authority or Authority\_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

None

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- A132 To record a permanent reduction of unexpended appropriations.  
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4392 Permanent Reduction - New Budget Authority  
     Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
     Credit 1010 Fund Balance With Treasury  
     Credit 2990 Other Liabilities Without Related Budgetary Obligations

- A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol (TAFS) funded by a special or trust unavailable receipt account.  
**Comment:** Refer to Office of Management and Budget (OMB) Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.  
**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4392 Permanent Reduction - New Budget Authority  
     Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

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

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- A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbol (TAFS).  
**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.  
**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4392 Permanent Reduction - New Budget Authority  
     Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
     Credit 1010 Fund Balance With Treasury  
     Credit 2990 Other Liabilities Without Related Budgetary Obligations

- A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols (TAFS) that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.  
**Comment:** When reducing spending authority from offsetting collections, include Authority\_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.  
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4382 Temporary Reduction - New Budget Authority  
     Credit 4383 Temporary Reduction - Prior-Year Balances

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
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- 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. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL TC-1160

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4392 Permanent Reduction - New Budget Authority  
     Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
     Credit 1010 Fund Balance With Treasury  
     Credit 2990 Other Liabilities Without Related Budgetary Obligations

- 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.  
**Reference:** USSGL TC-1075

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4420 Unapportioned Authority - Pending Rescission

**Proprietary Entry**

None

- A138 To record estimated recoveries of prior-year obligations.  
**Reference:** 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

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A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol (TAFS), temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.  
**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

**Proprietary Entry**

None

A140 To record anticipated collections other than refunds.  
**Comment:** Also post USSGL TC-A118.  
**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 4060 Anticipated Collections From Non-Federal Sources  
Debit 4070 Anticipated Collections From Federal Sources  
Credit 4450 Unapportioned Authority  
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None

A142 To record anticipated nonexpenditure payments to Treasury.  
**Comment:** See USSGL TC-A143 to record anticipated capital transfers with a proprietary contingent liability.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

None

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- A143 To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.  
**Comment:** Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability. When deemed appropriate by agencies, the proprietary entry below may be used as a preclosing entry in a liquidating fund to adjust cumulative results of operations to zero and create a liability to the General Fund of the Treasury.  
**Reference:** 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 Nonexpenditure Financing Sources – Transfers-Out  
       Credit 2920 Contingent Liabilities  
       Credit 2970 Resources Payable to Treasury
- 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, also post USSGL TC-B134.  
**Reference:** USSGL implementation guidance; 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 decreases to indefinite borrowing authority.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study
- Budgetary Entry**  
 Debit 4450 Unapportioned Authority  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
       Credit 4143 Decreases to Indefinite Borrowing Authority
- Proprietary Entry**  
 None

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A150 To record subsidy payable accrued in the program account.

**Reference:** USSGL implementation guidance; 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.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From 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-B306.

**Reference:** 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

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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.

**Reference:** 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

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

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4148 Resources Realized From Borrowing Authority  
Credit 4145 Borrowing Authority Converted to Cash

**Proprietary Entry**

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

A158 To record actual reductions to borrowing authority previously anticipated.

**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4044 Anticipated Reductions to Borrowing Authority  
Credit 4143 Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

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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.

**Reference:** 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

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4042 Estimated Indefinite Borrowing Authority  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A164 To record anticipated reductions to borrowing authority.

**Comment:** The borrowing authority was previously recorded as unapportioned.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4044 Anticipated Reductions to Borrowing Authority

**Proprietary Entry**

None

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- A166 To record definite and indefinite contract authority based on legislation.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From 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-B306.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

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

**Proprietary Entry**

None

- A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.  
**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** 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

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A170 To record the warrant liquidating contract authority.

**Reference:** 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 Appropriation Fund Symbol (TAFS).

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

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

**Proprietary Entry**

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

A172 To record anticipated actual reductions to contract authority.

**Comment:** If contract authority was not anticipated, see USSGL TC-A174.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4034 Anticipated Adjustments to Contract Authority  
Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

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- A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

Debit 4126 Amounts Appropriated From Specific Invested 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 an unanticipated actual decrease to indefinite contract authority.  
**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

- A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.  
**Comment:** Also post the reversal of the budgetary receivable entry in USSGL TC-A173. See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.  
**Reference:** USSGL implementation guidance; 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 1330 Receivable for Transfers of Currently Invested Balances

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- A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4032 Estimated Indefinite Contract Authority  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From 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.  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4137 Transfers of Contract Authority  
 Credit 4510 Apportionments  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

- A178 To record anticipated adjustments/decreases to contract authority.  
**Comment:** To increase the anticipated adjustments/reductions to contract authority during the year, reverse this transaction.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4034 Anticipated Adjustments to Contract Authority

**Proprietary Entry**

None

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

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.  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4620 Unobligated Funds Exempt From 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.

**Reference:** USSGL implementation guidance; 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 for Non-Invested Accounts

**Proprietary Entry**

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

A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
Credit 4137 Transfers of Contract Authority

**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**

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

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

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

**Reference:** 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 in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and canceled in an associated special or trust expenditure TAFS.

**Comment:** Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

**Budgetary Entry**

None

**Proprietary Entry**

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

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

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** 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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5200 Revenue From Services Provided  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5400 Benefit Program Revenue  
     Credit 5600 Donated Revenue - Financial Resources  
     Credit 5800 Tax Revenue Collected  
     Credit 5900 Other Revenue

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

**Budgetary Entry**

Debit 4132 Substitution for Contract Authority  
     Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

None

**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.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5200 Revenue From Services Provided  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
Credit 5600 Donated Revenue-Financial Resources  
Credit 5800 Tax Revenue Collected  
Credit 5900 Other Revenue

A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

**Comment:** Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority  
Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

**Proprietary Entry**

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

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

- A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.  
**Comment:** When receipts are originally collected, see USSGL TC-A188.  
**Reference:** 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 Exempt From 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.  
**Reference:** 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 Exempt From Apportionment

**Proprietary Entry**

None

- A194 To record authority made available from offsetting collection balances previously precluded from obligation.  
**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.  
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

- A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.  
**Comment:** See USSGL TC-C422 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 Exempt From 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

- A196 To record the annualized level of an appropriation provided under a continuing resolution.  
**Comment:** Also post USSGL TC-A197 to record the amount available for obligation under the terms of the continuing resolution.  
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**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 4119 Other Appropriations Realized  
 Credit 4120 Appropriations Anticipated - Indefinite  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's (OMB) automatic apportionment bulletin.

**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, also post a reversal of USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1090 Fund Balance With Treasury Under a Continuing Resolution  
Credit 3101 Unexpended Appropriations - Appropriations Received

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

**Comment:** This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Also post a reversal of USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution  
Credit 3101 Unexpended Appropriations - Appropriations Received

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

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
     Credit 4111 Debt Liquidation Appropriations  
     Credit 4112 Liquidation of Deficiency - Appropriations  
     Credit 4115 Loan Subsidy Appropriation  
     Credit 4117 Loan Administrative Expense Appropriation  
     Credit 4119 Other Appropriations Realized

**Proprietary Entry**

None

A202 To record in the financing account an appropriation received for a modification adjustment transfer.

**Comment:** Also post USSGL TC-A204.

**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

A204 To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
     Credit 1399 Allowance for Subsidy  
     Credit 2180 Loan Guarantee Liability

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

- A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.  
**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**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 Exempt From Apportionment

**Proprietary Entry**

- Debit 1130 Funds Held by the Public  
 Credit 1340 Interest Receivable  
 Credit 5311 Interest Revenue – Investments

- A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.  
**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

- Debit 4252 Reimbursements and Other Income Earned – Collected  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- Debit 1130 Funds Held by the Public  
 Credit 1340 Interest Receivable  
 Credit 5311 Interest Revenue – Investments

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

**A400 – A699 FUNDING - Authority Transfers**

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation 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

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

**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. USSGL account 4175 is to be recorded by non-invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4620 Unobligated Funds Exempt From 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  
Credit 1010 Fund Balance With Treasury

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

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

**Comment:** USSGL account 4175 is to be recorded by non- invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

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

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

**Comment:** Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

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

**Comment:** Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

- A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Appropriations  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  
**Comment:** Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Appropriations  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**

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

- A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.  
**Comment:** Credit USSGL account 4450 only in the unique circumstance where an apportionment occurs in the receiving account.

**Budgetary Entry**

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Credit 4165 Allocations of Authority - Anticipated From Invested Balances  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From 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**

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

**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4382 Temporary Reduction - New Budget Authority

Credit 4383 Temporary Reduction - Prior-Year Balances

**Proprietary Entry**

None

A420 To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation 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 Exempt From 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

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

**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced.

**Budgetary Entry**

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances -  
Temporary Reduction

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 Transfers of Currently Invested Balances

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

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

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A418.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

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

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From 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

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

**Budgetary Entry**

None

**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**

- A430 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation 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 Exempt From Apportionment  
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

**Proprietary Entry**

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

- A432 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

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

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

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

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

**Comment:** Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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 1010 Fund Balance With Treasury

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

**Comment:** Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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

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

**Comment:** Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

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

**Proprietary Entry**

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

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

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

**Comment:** The transaction partner must use USSGL TC-A444 to record the parent agency receiving funds from this receiving agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From 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

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

**Comment:** The transaction partner must use USSGL TC-A446 to record the parent agency receiving funds from this receiving agency. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

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

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

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**

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

**Comment:** The transfer partner must use USSGL TC-A440 to record the receiving agency returning the authority and funds to this parent agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 2150 Payable for Transfers of Currently Invested Balances  
    Credit 3103 Unexpended Appropriations - Transfers-Out

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

**Comment:** The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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 Exempt From Apportionment

**Proprietary Entry**

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

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

- A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 3102 Unexpended Appropriations - Transfers-In

- A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.  
**Comment:** Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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 Exempt From Apportionment

**Proprietary Entry**

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

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

- A452 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.  
**Comment:** For the parent appropriation agency, use USSGL TC-A428 for the cash transfer method.

**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

- A454 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.

**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

- A456 To record the transfer out of expired unobligated expenditure transfers receivable.  
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**

Debit 5750 Expenditure Financing Sources - Transfers-In  
Credit 1335 Expenditure Transfers Receivable

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

A458 To record the transfer in of expired unobligated expenditure transfers receivable.  
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1335 Expenditure Transfers Receivable  
Credit 5750 Expenditure Financing Sources - Transfers-In

A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 3102 Unexpended Appropriations - Transfers-In

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

- A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

- A464 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
 Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
 Credit 1010 Fund Balance With Treasury

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

- A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation.. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

- A468 To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.  
**Reference:** 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

- A470 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**

A472 To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** 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

A474 To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partners must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** 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 5755 Nonexpenditure Financing Sources - Transfers-In

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

A476 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**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  
Credit 1010 Fund Balance With Treasury

A478 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partners must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

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

U.S. Government Standard General Ledger  
Account Transactions

A480 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.  
**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
Debit 4190 Transfers - Prior-Year Balances  
    Credit 4450 Unapportioned Authority  
    Credit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
    Credit 3102 Unexpended Appropriations - Transfers-In

A482 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.  
**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.  
**Reference:** USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
Debit 4190 Transfers - Prior-Year Balances  
    Credit 4450 Unapportioned Authority  
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

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

A484 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4650 Allotments - Expired Authority  
    Credit 4170 Transfers - Current-Year Authority  
    Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
    Credit 1010 Fund Balance With Treasury

A486 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.

**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A488, A492, A540, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4170 Transfers - Current-Year Authority  
    Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

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

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

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid  
Credit 4195 Transfers of Obligated Balances

**Proprietary Entry**

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

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid  
Credit 4195 Transfers of Obligated Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

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

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

**Comment:** When appropriate use in conjunction with USSGL TCs-A486, A488, A540, and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.

**Reference:** 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

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

**Comment:** See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**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 and Prepayments

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

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

**Comment:** See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budget Entry**

Debit 4195 Transfers of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 3102 Unexpended Appropriations - Transfers-In

A498 To record the Federal fund receivable for a trust fund expenditure transfer.

**Comment:** See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated.

**Reference:** 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 Exempt From 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**

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction is to be recorded in a trust fund payable TAFS.

**Comment:** See USSGL TC-A498 for the original establishment of the receivable. See A418 and A500R for the reduction and adjustment to the corresponding payable in the trust fund Treasury Appropriation Fund Symbol.

**Reference:** USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

Debit 5750 Expenditure Financing Sources - Transferred In

Credit 1310 Accounts Receivable

Credit 1335 Expenditure Transfers Receivable

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

**Comment:** If a reduction occurs, reverse this transaction and also post USSGL TC-A418.

**Reference:** USSGL implementation guidance; Trust Funds

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

A502 To record the actual collection of the appropriation trust fund expenditure transfer.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1335 Expenditure Transfers Receivable

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

- A504 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-A500 for the establishment of USSGL account 2155.  
**Reference:** 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

- A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.  
**Comment:** Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4195 Transfers of Obligated Balances  
 Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 3102 Unexpended Appropriations - Transfers-In

- A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.  
**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4195 Transfers of Obligated Balances  
 Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

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

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

- A510 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 (that is exchange transactions) that are defined in the budget

as expenditure transfers, see USSGL TC-C190.

**Reference:** USSGL implementation guidance; Trust Funds

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipt  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

- A512 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 (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

**Reference:** USSGL implementation guidance; Trust Funds

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

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

- A514 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.

**Reference:** USSGL implementation guidance; Trust Funds

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From 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**

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

**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.

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

**Budgetary Entry**

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

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

**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable -  
 Temporary Reduction/Cancellation  
 Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
 Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In  
 Credit 1010 Fund Balance With Treasury  
 Credit 1330 Receivable for Transfer of Currently Invested Balances

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

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

**Reference:** 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 Exempt From Apportionment

Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Current Invested Balances

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

**Comment:** Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfer of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

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

**Comment:** Refer to USSGL TC-A516 for establishing the receivable.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

**Comment:** Refer to USSGL TC-A520 for establishing the payable.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

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

**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.

**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

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

**Comment:** Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS.

**Reference:** USSGL implementation guidance; 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 Exempt From Apportionment

Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (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.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

**Budgetary Entry**

Debit 4171 Non-Allocation Transfers of Invested Balances - Receivable

Credit 4160 Anticipated Transfers - Current-Year Authority

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A534 To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (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.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4172 Non-Allocation Transfers of Invested Balances - Payable

**Proprietary Entry**

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

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

**Comment:** Refer to USSGL TC-A532 for the establishment of the receivable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred  
Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

**Proprietary Entry**

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

A538 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL account 4172 "Non-Allocation Transfers of Invested Balances - Payable."

**Comment:** Refer to USSGL TC-A534 for the establishment of the payable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

**Budgetary Entry**

Debit 4172 Non-Allocation Transfers of Invested Balances - Payable  
Credit 4170 Transfers - Current-Year Authority  
Credit 4173 Non-Allocation Transfers of Invested Balances - Transferred

**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**

A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.

**Comment:** Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A252, A253, A255, and A286.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4195 Transfer Out Obligated Balances  
     Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund  
         TAFS - Receivable - Transferred  
     Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested  
         Balances - Transferred  
     Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred  
     Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable -  
         Transferred  
     Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred  
     Credit 4234 Other Federal Receivables - Transferred

**Proprietary Entry**

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

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.

**Comment:** Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund  
     TAFS - Receivable - Transferred  
     Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested  
         Balances - Transferred  
     Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred  
     Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred  
     Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred  
     Debit 4234 Other Federal Receivables - Transferred  
     Credit 4195 Transfer Out Obligated Balances

**Proprietary Entry**

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

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

- A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.  
**Comment:** Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances  
 Credit 4230 Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**

Debit 1010 Fund Balance with Treasury  
 Credit 5765 Nonexpenditure Financing Sources - Transferred-Out

- A546 To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.  
**Comment:** Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4230 Unfilled Customer Orders Without Advance - Transferred  
 Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

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

- A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.  
**Comment:** See USSGL TC-A550 for the receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced  
 Credit 4195 Transfers of Obligated Balances

**Proprietary Entry**

Debit 5730 Financing Sources Transferred Out without Reimbursement  
 Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger  
Account Transactions

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A548 for the transferring agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**

Debit 4195 Transfers of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 5720 Financing Sources Transferred In without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**

Debit 4195 Transfer of Obligated Balances

Credit 4231 Unfilled Customer Orders With Advance - Transferred

**Proprietary Entry**

None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**

None

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

**A700 - A799 FUNDING - Reimbursables and Other Income**

A702 To record anticipated reimbursements.

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

**Reference:** USSGL TC-1030

**Budgetary Entry**

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.

**Comment:** Budgetary resources were provided by Contract Authority.

**Budgetary Entry**

Debit 4221 Unfilled Customer Orders Without Advance

Debit 4222 Unfilled Customer Orders With Advance

Credit 4132 Substitution of Contract Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2310 Liability for Advances and Prepayments

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

None

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

A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection With Obligations Scenario

**Budgetary Entry**

Debit 4252 Reimbursement and Other Income Earned - Collected  
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5100 Revenue From Goods Sold  
Credit 5200 Revenue From Services Provided

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

**Comment:** See USSGL TC-C182

**Reference:** USSGL implementation guidance; 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 Liability for Advances and Prepayments  
Credit 5100 Revenue From Goods Sold  
Credit 5200 Revenue From Services Provided

A712 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

**Comment:** Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Reverse USSGL TC-A122 if the refund was not previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; 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 Liability for Advances and Prepayments  
Credit 1010 Fund Balance With Treasury

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

A714 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-B406.

**Reference:** USSGL implementation guidance; 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 – B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases**

B102 To record payment of payroll.

**Comment:** For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to 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 (see USSGL TC-D514), 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 TCs-B604, E104, and E106.

**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From 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.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 5, “Accounting for Liabilities of the Federal Government”

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
Credit 1010 Fund Balance With Treasury

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

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-C428, which establishes the loan receivable after default.

**Reference:** USSGL implementation guidance; 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

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.

**Comment:** Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2170 Subsidy Payable to the Financing Account

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

Credit 2179 Contra Liability for Subsidy Payable to the Financing Account

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.

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

**Reference:** USSGL implementation guidance; 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

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

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

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From 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

- B108 To record a loss in the imprest fund.

**Budgetary Entry**

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

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1010 Fund Balance With Treasury

- B109 To record payment of interest not previously accrued.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.

**Reference:** USSGL implementation guidance; 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

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

B110 To record a confirmed disbursement schedule.

**Comment:** Clearing from unpaid to paid.

**Reference:** 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 Holdbacks  
Debit 2160 Entitlement Benefits Due and Payable  
Debit 2190 Other Liabilities With Related Budgetary Obligations  
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 Without Related Budgetary Obligations  
Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.

**Comment:** See USSGL TC-B418 for the accrued liability.

**Budgetary Entry**

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

**Proprietary Entry**

Debit 2140 Accrued Interest Payable  
Credit 1010 Fund Balance With Treasury

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

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

**Reference:** USSGL implementation guidance; 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

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

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

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

**Reference:** USSGL implementation guidance; 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, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4267 Other Actual "government-type" Collections From Non-Federal Sources

**Proprietary Entry**

Debit 5890 Tax Revenue Refunds  
Credit 1010 Fund Balance With Treasury

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.

**Comment:** See USSGL TC-B136 for capital transfers from liquidating accounts.

**Reference:** 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 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 2920 Contingent Liabilities  
Credit 1010 Fund Balance With Treasury

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

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.

**Reference:** 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.

**Reference:** USSGL TC-3010

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4146 Actual Repayments of Debt, Current-Year Authority  
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

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

B122 To record repayments of other debt.

**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation. 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

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

B123 To record in the issuing entity, the sale of Federal securities at par value.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B124 To record the purchase of Federal securities acquired at par value.

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Reference:** USSGL implementation guidance; FACTS II, Investments In Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

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

B126 To record the purchase of Federal securities acquired at a premium.  
**Comment:** Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

**Reference:** 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 Exempt From Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1010 Fund Balance With Treasury

B127 To record in the issuing entity, the sale of Federal securities at a discount.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  
     Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

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

- B128 To record the purchase of Federal securities acquired at a discount.  
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.  
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

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

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

**Budgetary Entry**

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt From 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, also post USSGL TC-B134.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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 1) special funds that receive appropriation or allocation transfers from general fund appropriated Treasury Appropriation Fund Symbols (TAFS), or 2) special and trust funds that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. USSGL transactions that reference this transaction (boldface transaction codes reference a reversal): A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, **C132, C134, C136, C137, C138, C139**, C408, **C414, D102, D104**, D106, **D108, D110**, D114, D116, D126, D132, **D134**, E102, E104, E106, E108, E117, E204, E412, and **F128**.

**Reference:** 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 actual capital transfer of excess cash to the general fund of the Treasury.

**Comment:** See Office of Management and Budget (OMB) Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.

**Reference:** USSGL implementation guidance; Credit Reform Liquidating Account Case Study

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**

Debit 2970 Resources Payable to Treasury

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 1010 Fund Balance With Treasury

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

- 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-A512 for nonexchange expenditure transfers-out.  
**Reference:** USSGL implementation guidance; Trust Funds

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

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

- B140 To record the purchase of foreign currency by a disbursing officer.  
**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, C440, D576, and D578.  
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**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.  
**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, C440, D576, and D578.  
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
     Credit 1200 Foreign Currency

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

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

**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Credit 1010 Fund Balance With Treasury

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

**Comment:** If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC- G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4610 Allotments – Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 1130 Funds Held by the Public

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

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4610 Allotments – Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1130 Funds Held by the Public

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

**B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid**

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

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

**Reference:** USSGL TC-2005

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4720 Commitments - Programs Exempt From Apportionment

**Proprietary Entry**

None

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

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

**Reference:** USSGL TC-2010

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

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

**Comment:** See USSGL TC-B604 for the expense.

**Reference:** USSGL TC-2010

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 1010 Fund Balance With Treasury

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

**Reference:** USSGL implementation guidance; Budgetary Accounting Guide

**Budgetary Entry**

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

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

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

**B400 – B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities**

B402 To record the delivery of goods or services and accrue a liability.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. For payroll and benefits, see USSGL TC-E102. For “in-process type” accounts, see USSGL TC-D514. 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-E104 through E117. Also, assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL TC-2020

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1525 Inventory - Raw Materials  
Debit 1527 Inventory - Finished Goods  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1832 Internal-Use Software in Development  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1990 Other Assets  
Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
Credit 2110 Accounts Payable

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

- B404 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, also post TC-B134. For payroll and benefits, see USSGL TC-E102. For “in-process type” accounts, see USSGL TC-D514. 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-E104 through E117. Also, assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.  
**Reference:** USSGL TC-2020

**Budgetary Entry**

- Debit 4801 Undelivered Orders - Obligations, Unpaid
  - Credit 4610 Allotments - Realized Resources
  - Credit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

- Debit 1511 Operating Materials and Supplies Held for Use
- Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 1521 Inventory Purchased for Resale
- Debit 1522 Inventory Held in Reserve for Future Sale
- Debit 1525 Inventory - Raw Materials
- Debit 1527 Inventory - Finished Goods
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources
- Debit 1890 Other General Property, Plant, and Equipment
- Debit 1990 Other Assets
- Debit 6100 Operating Expenses/Program Costs
- Debit 6900 Nonproduction Costs
  - Credit 2110 Accounts Payable
  - Credit 2130 Contract Holdbacks

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

- B406 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, also post TC-B134. For payroll and benefits, see USSGL TC-E102. For “in-process type” accounts, see USSGL TC-D514. 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-E104 through E117. Also, assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.  
**Reference:** USSGL TC-2020

**Budgetary Entry**

- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Debit 4801 Undelivered Orders – Obligations, Unpaid
- Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**

- Debit 1511 Operating Materials and Supplies Held for Use
- Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 1521 Inventory Purchased for Resale
- Debit 1522 Inventory Held in Reserve for Future Sale
- Debit 1525 Inventory - Raw Materials
- Debit 1527 Inventory - Finished Goods
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources
- Debit 1890 Other General Property, Plant, and Equipment
- Debit 1990 Other Assets
- Debit 6100 Operating Expenses/Program Costs
- Debit 6900 Nonproduction Costs
- Credit 2110 Accounts Payable
- Credit 2130 Contract Holdbacks

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

B408 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 Liabilities With Related Budgetary Obligations

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2120 Disbursements in Transit

B410 To record the delivery of goods or services for construction.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1720 Construction-In-Progress

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

**Comment:** This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expense/Program Costs

Credit 2110 Accounts Payable

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

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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 Liabilities With Related Budgetary Obligations

B418 To record the accrual of interest expenses incurred, not yet paid.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

**Reference:** USSGL TC-2030**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From 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**

- B420 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-B402 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 Liabilities With Related Budgetary Obligations  
 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 Liabilities Without Related Budgetary Obligations  
 Credit 2995 Estimated Cleanup Cost Liability

- B422 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 Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority – Unobligated  
 Credit 2225 Unfunded FECA Liability  
 Credit 2290 Other Unfunded Employment Related Liability

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

B424 To record a contingent liability.

**Comment:** Reverse this entry when realization indicates no contingent liability.

**Reference:** USSGL TC-3125; USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses

Debit 7290 Other Losses

Credit 2920 Contingent Liabilities

B426 To record an increase in actuarial liabilities for benefit plans.

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

**Reference:** 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

B428 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, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1551 Foreclosed Property

Credit 2110 Accounts Payable

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

B430 To record the inventory purchased for a resale under historical cost (title was passed).  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1521 Inventory Purchased for Resale  
Credit 2110 Accounts Payable

B432 To record the fair market value of real and intangible forfeited property.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 2320 Other Deferred Revenue

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 2320 Other Deferred Revenue

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- B436 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. Also post USSGL TC-B134 for appropriations used.  
**Reference:** 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

- B438 To record capital lease liability.  
**Comment:** If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC G124 to track purchases.

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1810 Assets Under Capital Lease  
    Credit 2940 Capital Lease Liability

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

**B600 – B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

B602 To record revenue received in advance.

**Reference:** USSGL TC-4140

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger  
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B604 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-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1525 Inventory - Raw Materials  
Debit 1527 Inventory - Finished Goods  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1720 Construction-in-Progress  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1832 Internal-Use Software in Development  
Debit 1840 Other Natural Resources  
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 and Prepayments

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

**C100 – C399 COLLECTIONS AND RECEIVABLES - Receipts**

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

Debit 4221 Unfilled Customer Orders Without Advance  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

None

C102 To record service in kind provided by non-Federal sources.  
**Reference:** USSGL TC-3145

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

Debit 4271 Actual Program Fund Subsidy Collected  
Credit 4070 Anticipated Collections From Federal Sources  
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

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

**U.S. Government Standard General Ledger  
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- C104 To record the collection of subsidy for loan modification costs in the financing account.  
**Reference:** USSGL implementation guidance; 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:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

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

- C108 To record the receipts reported into deposit funds and clearing accounts.  
**Comment:** See USSGL TC-C152  
**Reference:** 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

**U.S. Government Standard General Ledger  
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C109 To record the receipt of previously anticipated collections.  
**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions.

**Reference:** USSGL implementation guidance; 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 4276 Actual Collections From Financing Fund  
 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 1551 Foreclosed Property  
     Credit 5100 Revenue From Goods Sold  
     Credit 5200 Revenue From Services Provided  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5400 Benefit Program Revenue  
     Credit 5500 Insurance and Guarantee Premium Revenue  
     Credit 5900 Other Revenue

**U.S. Government Standard General Ledger  
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- C110 To reclassify collections to liquidate prior-year deficiency.  
**Reference:** 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.  
**Reference:** USSGL TC-3115

**Budgetary Entry**

Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced  
 Credit 4610 Allotments - Realized Resources  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1410 Advances and Prepayments

- C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger  
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- C116 To record in the financing fund unearned fees collected for undisbursed loans.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; 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 Other Deferred Revenue

- C117 To record in the financing fund fees collected when loans are disbursed.  
**Comment:** Fees are earned by loan guarantees when the third party disburses.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**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 2180 Loan Guarantee Liability

- 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.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

None

**Proprietary Entry**

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

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

- C120 To record the maturity of Federal securities acquired at par value.  
**Reference:** USSGL implementation guidance; FACTS II Investments In Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

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

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C122 To record the maturity of Federal securities acquired at a premium.  
**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction.

**Reference:** USSGL implementation guidance; FACTS II Investments In Treasury and Agency Securities**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

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

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

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

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

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

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

- C124 To record the maturity of Federal securities acquired at a discount.  
**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 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. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** 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 Exempt From Apportionment

**Proprietary Entry**

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

- C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.  
**Comment:** USSGL TC-C410 must have previously been recorded. Reverse proprietary entry in USSGL TC-C410.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

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

**Proprietary Entry**

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

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

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

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** 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 and Prepayments

**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:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** 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 Exempt From 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. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

**Reference:** USSGL TC-4050

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Exempt From 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 1832 Internal-Use Software in Development  
     Credit 1840 Other Natural Resources  
     Credit 1890 Other General Property, Plant, and Equipment  
     Credit 1990 Other Assets  
     Credit 6100 Operating Expenses/Program Costs  
     Credit 6500 Cost of Goods Sold  
     Credit 6900 Nonproduction Costs

**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-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

**Reference:** 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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.

**Comment:** Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 1310 Accounts Receivable  
 Credit 7290 Other Losses

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

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

**Comment:** See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable

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

**Comment:** Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.

**Reference:** USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable

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**

C141 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.  
**Comment:** Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5800 Tax Revenue Collected  
     Credit 5900 Other Revenue

C142 To record a contra-revenue in the amount of revenue collected for others and establish a custodial liability.  
**Comment:** Also post USSGL TC-C141.

**Budgetary Entry**

None

**Proprietary Entry**

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:** Also post USSGL TCs – D584 and D586 (if related to tax revenue) to reclassify revenue from accrued to collected. For other than IRS. If revenue was not previously accrued, see USSGL TC-C141. 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

**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.

**Reference:** 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.

**Reference:** 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-A500s. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**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.  
**Reference:** USSGL TC4135

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Credit 2990 Other Liabilities Without Related Budgetary Obligations

- C152 To record unapplied receipts into fund symbols that require budgetary reporting.  
**Comment:** If not deposited in account fund symbol, see USSGL TC-C108. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** 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:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4263 Actual Collections of Loan Interest

Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

- C158 To record cash donations as budgetary resources, as allowed by law.  
**Comment:** See USSGL TC-C402 and/or TC-C434 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.  
**Reference:** USSGL TC-4195

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5600 Donated Revenue - Financial Resources

- C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.  
**Comment:** Use only for pre-Credit Reform.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1551 Foreclosed Property  
 Debit 7210 Losses on Disposition of Assets - Other  
 Credit 1340 Interest Receivable  
 Credit 1350 Loans Receivable  
 Credit 7110 Gains on Disposition of Assets - Other

- C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.  
**Comment:** This transaction does not include bad debt.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1551 Foreclosed Property  
 Credit 1340 Interest Receivable  
 Credit 1350 Loans Receivable

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

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

**Comment:** Use only for post-Credit Reform.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

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

**Reference:** 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.  
**Comment:** When seized cash is deposited, see USSGL TC-D586.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1531 Seized Monetary Instruments  
Credit 2990 Other Liabilities Without Related Budgetary Obligations

- C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.  
**Reference:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections  
Credit 1532 Seized Cash Deposited

- C172 To record a revenue for forfeited cash deposited to the forfeiture fund.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5900 Other Revenue

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

- C174 To record undeposited cash that was forfeited.  
**Comment:** Also post the reversal of USSGL TC-C166.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1110 Undeposited Collections  
Credit 5900 Other Revenue

- C176 To record cash deposited after forfeiture.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1110 Undeposited Collections

- C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1541 Forfeited Property Held for Sale  
Credit 1310 Accounts Receivable

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

- C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.  
**Comment:** Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; 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 Liability for Advances and Prepayments

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.  
**Reference:** USSGL implementation guidance; 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 Liability for Advances and Prepayments

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

- C186 To record the collection of receivables in the performing agency for reimbursable services.  
**Reference:** USSGL implementation guidance; 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-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.  
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5200 Revenue From Services Provided  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
Credit 5900 Other Revenue

- C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.  
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.  
**Reference:** USSGL implementation guidance; Trust Funds

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Credit 5600 Donated Revenue - Financial Resources

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

**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**

**C400 – C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue**

C402 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account.

**Comment:** Also post USSGL TC-C404. This is custodial activity. Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C434.

**Reference:** 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

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

**Comment:** Also post USSGL TC-C402.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5991 Accrued Collections for Others

Credit 2980 Custodial Liability

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

**Comment:** Applicable to guaranteed loans

**Reference:** USSGL implementation guidance; 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**

- C408 To record in the financing fund the disbursement of direct loans.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.  
**Reference:** USSGL implementation guidance; 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

- C410 To record binding loan contracts and subsidy receivables accrued in the financing account.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; 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

- C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; 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**

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases and USSGL TC-B134 for appropriations used.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1511 Operating Materials and Supplies Held for Use  
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Credit 1522 Inventory Held in Reserve for Future Sale  
 Credit 1525 Inventory - Raw Materials  
 Credit 1526 Inventory - Work-in-Process  
 Credit 1527 Inventory - Finished Goods  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1571 Stockpile Materials Held in Reserve  
 Credit 1572 Stockpile Materials Held for Sale  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1810 Assets Under Capital Lease  
 Credit 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1832 Internal-Use Software in Development  
 Credit 1840 Other Natural Resources  
 Credit 1890 Other General Property, Plant, and Equipment  
 Credit 1990 Other Assets  
 Credit 6500 Cost of Goods Sold  
 Credit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 6900 Nonproduction Costs

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

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4283 Interest Receivable From Treasury

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5310 Interest Revenue - Other

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5900 Other Revenue

C418 To record interest receivable on securities.

**Budget Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable

Credit 5311 Interest Revenue - Investments

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

- C420 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.  
**Comment:** These are not budgetary resources until collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Debit 1320 Employment Benefit Contributions Receivable  
Debit 1340 Interest Receivable  
Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
Credit 5400 Benefit Program Revenue  
Credit 5500 Insurance and Guarantee Premium Revenue  
Credit 5900 Other Revenue

- C422 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.  
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Debit 1320 Employment Benefit Contributions Receivable  
Debit 1340 Interest Receivable  
Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
Credit 5200 Revenue From Services Provided  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
Credit 5400 Benefit Program Revenue  
Credit 5500 Insurance and Guarantee Premium Revenue  
Credit 5800 Tax Revenue Collected  
Credit 5900 Other Revenue

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

C424 To record establishment of current-period earnings on income received in advance.

**Comment:** See USSGL TC-B602 for collection entry.

**Reference:** USSGL TC-4045

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue  
    Credit 5100 Revenue From Goods Sold  
    Credit 5200 Revenue From Services Provided  
    Credit 5500 Insurance and Guarantee Premium Revenue  
    Credit 5900 Other Revenue

C426 To record earned revenue in a trust or special fund TAFS that was previously collected in advance.

**Comment:** See USSGL TC-C114 for collection entry.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue  
    Credit 5100 Revenue From Goods Sold  
    Credit 5200 Revenue From Services Provided

C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable  
Debit 1350 Loans Receivable  
    Credit 1399 Allowance for Subsidy  
    Credit 2180 Loan Guarantee Liability

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

- C430 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 the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. 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 a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4251 Reimbursements and Other Income Earned - Receivable  
 Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Debit 1523 Inventory Held for Repair  
 Credit 1529 Inventory - Allowance  
 Credit 5100 Revenue From Goods Sold  
 Credit 5790 Other Financing Sources

- C432 To record loans other than credit reform.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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**

C434 To record the accrual of custodial interest revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.  
**Comment:** This is custodial activity. Also post USSGL TC-C404. For custodial revenue other than interest, see USSGL TC-C402.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C436 To record the accrual of custodial penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.  
**Comment:** This is custodial activity. Also post USSGL TC-C404. For custodial revenue other than penalties and administrative fees revenue, see USSGL TC-C402.

**Reference:** USSGL implementation guidance; miscellaneous receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

Credit 5310 Interest Revenue - Other

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

C440 To record unfunded (borrowed) foreign currency from the foreign currency account symbol (X7000 series) by a disbursing officer.

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

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1200 Foreign Currency

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

**C600 – C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)**

- C602 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-E117 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. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** 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 Exempt From Apportionment

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
- Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Bureau of the Public Debt
- Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1622 Premium on Securities Other Than Public the Bureau of the Public Debt Securities
  - Credit 7111 Gains on Disposition of Investments

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

- C604 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-E117 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 or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** 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 Exempt From Apportionment
  - Credit 4114 Appropriated Trust or Special Fund Receipts
  - Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
- Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1623 Amortization of Discount and Premium Securities Other Than the Bureau of the Public Debt Securities
- Debit 7211 Losses on Disposition of Investments
  - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

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

- C606 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-E117 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. Also post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Reference:** 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 Exempt From Apportionment

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
- Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
  - Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 7111 Gains on Disposition of Investments

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

- C608 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-E117 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 or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** 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 Exempt From Apportionment
  - Credit 4114 Appropriated Trust or Special Fund Receipts
  - Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
- Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
- Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
- Debit 7211 Losses on Disposition of Investments
  - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
  - Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

- C610 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,” 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.  
**Reference:** USSGL TC-5080

**Budgetary Entry**

None

**Proprietary Entry**

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

- C612 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. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

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

**Proprietary Entry**

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

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

C614 To record the gain on property sold with recourse.

**Comment:** Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
       Credit 4060 Anticipated Collections From Non-Federal Sources  
       Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
       Credit 1340 Interest Receivable  
       Credit 1350 Loans Receivable  
       Credit 1551 Foreclosed Property  
       Credit 2110 Accounts Payable

C616 To record the loss on loan receivable from the borrower on a sale with recourse.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; 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**

- C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.  
**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**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 7211 Losses on Disposition of Investments  
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Credit 1690 Other Investments  
 Credit 5311 Interest Revenue - Investments  
 Credit 7111 Gains on Disposition of Investments

- C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.  
**Comment:** The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Also post a reversal of USSGL TC-E117 to amortize the premium to the point of sale. Also post the reversal of USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4070 Anticipated Collections From Federal Sources  
 Credit 4273 Interest Collected From Treasury

**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 7211 Losses on Disposition of Investments  
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Credit 7111 Gains on Disposition of Investments

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

- C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.  
**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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 7211 Losses on Disposition of Investments  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of  
         the Public Debt Securities  
     Credit 1690 Other Investments  
     Credit 7111 Gains on Disposition of Investments

- C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.  
**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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public  
     Debt Securities  
 Debit 7211 Losses on Disposition of Investments  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1690 Other Investments  
     Credit 5311 Interest Revenue - Investments  
     Credit 7111 Gains on Disposition of Investments

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

- C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.  
**Reference:** USSGL implementation guidance; Disposition of Personal Property

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4060 Anticipated Collections From Non-Federal Sources  
 Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 7210 Losses on Disposition of Assets - Other  
 Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
 Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
 Credit 7110 Gains on Disposition of Assets - Other

- C628 To record cash collected from a loss or a gain from the sale of foreclosed property.  
**Comment:** Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**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 7210 Losses on Disposition of Assets - Other  
 Credit 1551 Foreclosed Property  
 Credit 7110 Gains on Disposition of Assets - Other

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

C630 To record the sale of stockpile materials.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

C632 To record stockpile materials sold at a gain.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1572 Stockpile Materials Held for Sale  
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 7210 Losses on Disposition of Assets - Other  
Credit 1572 Stockpile Materials Held for Sale

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

C636 To record the collection of sale proceeds from forfeited personal property sold.

**Comment:** Also post the reversal of USSGL TC-B432.

**Reference:** 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

C638 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.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

C640 To record the proceeds from commodities sold.

**Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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 Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5100 Revenue From Goods Sold

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

C642 To record a loss on the sale of commodities.

**Comment:** For cost of goods sold, see USSGL TC-E408.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

C644 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-E408.

**Reference:** 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

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue from Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

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

- C646 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-E408.  
**Reference:** USSGL TC-5080

**Budgetary Entry**

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

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 1541 Forfeited Property Held for Sale  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights  
     Credit 1712 Improvements to Land  
     Credit 1720 Construction-in-Progress  
     Credit 1730 Buildings, Improvements, and Renovations  
     Credit 1740 Other Structures and Facilities  
     Credit 5100 Revenue from Goods Sold  
     Credit 7110 Gains on Disposition of Assets - Other

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

C648 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-E408.

**Reference:** USSGL TC-5080

**Budgetary Entry**

Debit 4287 Other Federal Receivable

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

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 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue from Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

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

- C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collection With Obligations Scenario

**Budgetary Entry**

Debit 4287 Other Federal Receivable  
 Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Credit 5100 Revenue From Goods Sold  
 Credit 5200 Revenue From Services Provided

- C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4114 Appropriated Trust of Special Fund Receipts  
 Credit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4972 Appropriated Trust of Special Fund Receipts  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**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 Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 7111 Gains on Disposition of Investments

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

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4252 Reimbursements and Other Income Earned – Collected  
Debit 4972 Downward adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**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 Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Debit 7211 Losses on Disposition of Investments  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4972 Downward adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1130 Funds Held by the Public

Debit 7211 Losses on Disposition of Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

**D100 – D299 ADJUSTMENTS/WRITE-OFFS/RECLASSIFICATIONS- Upward and Downward Adjustments**

D102 To record a downward adjustment to prior-year unpaid expended authority and reduce the liability when the adjustment is not recorded as prior-period adjustments (USSGL account 7400 or 7401). The appropriation has expired.

**Comment:** Reverse USSGL TC-B134 for direct appropriations. For prior-period adjustments (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

**Reference:** 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 Liabilities With Related Budgetary Obligations

Credit 1511 Operating Materials and Supplies Held for Use

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

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

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

D104 To record a downward adjustment to prior-year paid expended authority and collect a refund when the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The appropriation has expired.

**Comment:** Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustments (USSGL Account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL TC-2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1525 Inventory - Raw Materials  
Credit 1527 Inventory - Finished Goods  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets  
Credit 6100 Operating Expenses/Program Costs  
Credit 6500 Cost of Goods Sold  
Credit 6900 Nonproduction Costs

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

D106 To record an upward adjustment of prior-year unpaid expended authority and accrue additional liability when the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The appropriation has expired.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

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

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

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

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

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

D108 To record a downward adjustment to prior-year paid expended authority and collect a refund when the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). 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, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For prior-period adjustments (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1511 Operating Materials and Supplies Held for Use  
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Credit 1521 Inventory Purchased for Resale  
 Credit 1522 Inventory Held in Reserve for Future Sale  
 Credit 1525 Inventory - Raw Materials  
 Credit 1527 Inventory - Finished Goods  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1571 Stockpile Materials Held in Reserve  
 Credit 1572 Stockpile Materials Held for Sale  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1810 Assets Under Capital Lease  
 Credit 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1832 Internal-Use Software in Development  
 Credit 1840 Other Natural Resources  
 Credit 1890 Other General Property, Plant, and Equipment  
 Credit 1990 Other Assets  
 Credit 6100 Operating Expenses/Program Costs  
 Credit 6900 Nonproduction Costs

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

D110 To record a downward adjustment to prior-year unpaid expended authority and reduce the related liability when the adjustment is not recorded as prior-period adjustments (USSGL account 7400 or 7401). 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, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; 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 Liabilities With Related Budgetary Obligations  
 Credit 1511 Operating Materials and Supplies Held for Use  
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Credit 1522 Inventory Held in Reserve for Future Sale  
 Credit 1525 Inventory - Raw Materials  
 Credit 1527 Inventory - Finished Goods  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1571 Stockpile Materials Held in Reserve  
 Credit 1572 Stockpile Materials Held for Sale  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1832 Internal-Use Software in Development  
 Credit 1840 Other Natural Resources  
 Credit 1890 Other General Property, Plant, and Equipment  
 Credit 1990 Other Assets  
 Credit 6100 Operating Expenses/Program Costs  
 Credit 6900 Nonproduction Costs

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

- D113 To record the reclassification reestimated subsidy expense from unfunded to funded.  
**Comment:** Reclassification should be recorded in the year following the accrual of the downward reestimate.  
**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses  
Credit 6199 Adjustments to Subsidy Expense

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

D114 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order and the adjustment is not recorded as prior-period adjustments (USSGL account 7400 or 7401). The authority has expired.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Debit 4801 Undelivered Orders - Obligations, Unpaid

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

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

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

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2590 Other Debt

Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order and the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From 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

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1810 Assets Under Capital Lease

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2590 Other Debt

Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

D118 To record an upward adjustment to prior-year unpaid unexpended obligations.

**Comment:** The goods, services, or invoice have not been received.

**Reference:** 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.

**Reference:** 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 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

None

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.

**Reference:** 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 and Prepayments

Credit 1010 Fund Balance With Treasury

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

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. Also post USSGL TC-B134.

**Reference:** 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.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 6790 Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.

**Comment:** The prepaid invoice is for more than a corrected invoice. Goods and services have not been received.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

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

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:** The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TCs G120, G122, G124 to track purchases.

**Reference:** USSGL TC-2020

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

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

Credit 4650 Allotments - Expired Authority

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

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

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

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 Liabilities With Related Budgetary Obligations

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

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

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

**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's (OMB) approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

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

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

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

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

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 Liabilities With Related Budgetary Obligations

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

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

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

**Comment:** Also Post USSGL TC-D120.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

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.

**Comment:** Also Post USSGL TC-D120.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4144 Borrowing Authority Withdrawn

**Proprietary Entry**

None

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS related TAFS only)

**Budgetary Entry**

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

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

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

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

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.  
**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS related TAFS only)

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**

Debit 2155 Expenditure Transfers Payable  
Credit 5760 Expenditure Financing Sources - Transfers-Out

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers – Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.

**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS related TAFS only)

**Budgetary Entry**

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable  
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**

Debit 1335 Expenditure Transfers Receivable  
Credit 5750 Expenditure Financing Sources - Transfers-In

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

**Comment:** Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget (OMB) Circular No. A-11 for additional guidance.

**Reference:** 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 Expenses

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

D146 To record an accrual of downward reestimate for loan subsidies in the financing fund.

**Comment:** Accrual must be made at yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy  
Credit 6800 Future Funded Expenses

D148 To accrue the transfer-out of a downward reestimate to the miscellaneous receipt fund.

**Comment:** The actual transfer of cash should be made the year following the accrual.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5730 Financing Sources Transferred Out Without Reimbursement  
Credit 2190 Other Liabilities With Related Budgetary Obligations

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

**D300 – D399 AJUSTMENTS/WRITE-OFFS/RECLASSIFICATIONS - Prior-Period Adjustments**

D302 To record appropriations used for a prior period that was a result of a change in accounting principle.  
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.  
**Comment:** Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

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

- D306 To record a prior period adjustment that reduces the value of a prior-year asset.  
**Comment:** If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders – obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.  
**Reference:** USSGL TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable  
 Debit 1329 Allowance for Loss on Taxes Receivable  
 Debit 1349 Allowance for Loss on Interest Receivable  
 Debit 1359 Allowance for Loss on Loans Receivable  
 Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
 Debit 1399 Allowance for Subsidy  
 Debit 1519 Operating Materials and Supplies - Allowance  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1559 Foreclosed Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 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  
 Debt 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds  
 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 1849 Allowance for Depletion  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
     Credit 1010 Fund Balance With Treasury  
     Credit 1110 Undeposited Collections  
     Credit 1120 Imprest Funds

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

Credit 1130 Funds Held by the Public  
Credit 1190 Other Cash  
Credit 1195 Other Monetary Assets  
Credit 1200 Foreign Currency  
Credit 1310 Accounts Receivable  
Credit 1320 Employment Benefit Contributions Receivable  
Credit 1325 Taxes Receivable  
Credit 1330 Receivable for Transfers of Currently Invested Balances'  
Credit 1335 Expenditure Transfers Receivable  
Credit 1340 Interest Receivable  
Credit 1350 Loans Receivable  
Credit 1360 Penalties, Fines, and Administrative Fees Receivable  
Credit 1410 Advances and Prepayments  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1513 Operating Materials and Supplies – Excess, Obsolete, and Unserviceable  
Credit 1514 Operating Materials and Supplies Held for Repair  
Credit 1521 Inventory Purchased for Resale  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1523 Inventory Held for Repair  
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods  
Credit 1531 Seized Monetary Instruments  
Credit 1532 Seized Cash Deposited  
Credit 1541 Forfeited Property Held for Sale  
Credit 1542 Forfeited Property Held for Donation or Use  
Credit 1551 Foreclosed Property  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 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 1618 Market Adjustment - Investments  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt  
Securities  
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 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**

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds  
Credit 1690 Other Investments  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1921 Receivable From Appropriations  
Credit 1990 Other Assets

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

- D308 To record a prior period adjustment that reduces the value of a liability.  
**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders - obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.  
**Reference:** USSGL TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2120 Disbursements in Transit  
 Debit 2130 Contract Holdbacks  
 Debit 2140 Accrued Interest Payable  
 Debit 2150 Payable for Transfers of Currently Invested Balances  
 Debit 2155 Expenditure Transfers Payable  
 Debit 2160 Entitlement Benefits Due and Payable  
 Debit 2170 Subsidy Payable to the Financing Account  
 Debit 2180 Loan Guarantee Liability  
 Debit 2190 Other Liabilities With Related Budgetary Obligations  
 Debit 2210 Accrued Funded Payroll and Leave  
 Debit 2211 Withholdings Payable  
 Debit 2213 Employer Contributions and Payroll Taxes Payable  
 Debit 2215 Other Postemployment Benefits Due and Payable  
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries  
 Debit 2217 Benefit Premiums Payable to Carriers  
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries  
 Debit 2220 Unfunded Leave  
 Debit 2225 Unfunded FECA Liability  
 Debit 2290 Other Unfunded Employment Related Liability  
 Debit 2310 Liability for Advances and Prepayments  
 Debit 2320 Other Deferred Revenue  
 Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections  
 Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
 Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority  
 Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

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

Debit 2540 Participation Certificates  
Debit 2590 Other Debt  
Debit 2610 Actuarial Pension Liability  
Debit 2620 Actuarial Health Insurance Liability  
Debit 2630 Actuarial Life Insurance Liability  
Debit 2650 Actuarial FECA Liability  
Debit 2690 Other Actuarial Liabilities  
Debit 2910 Prior Liens Outstanding on Acquired Collateral  
Debit 2920 Contingent Liabilities  
Debit 2940 Capital Lease Liability  
Debit 2950 Liability for Subsidy Related to Undisbursed Loans  
Debit 2960 Accounts Payable From Canceled Appropriations  
Debit 2970 Resources Payable to Treasury  
Debit 2980 Custodial Liability  
Debit 2990 Other Liabilities Without Related Budgetary Obligations  
Debit 2995 Estimated Cleanup Cost Liability  
Credit 2179 Contra Liability for Subsidy Payable to the Financing Account  
Credit 2531 Discount on Securities Issued by Federal Agencies Under General and  
Special Financing Authority  
Credit 2533 Amortization of discount and Premium on Securities Issued by Federal  
Agencies Under General and Special Financing Authority  
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors  
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

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

- D310 To record a prior period adjustment that increases the value of a prior-year asset.  
**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.  
**Reference:** USSGL TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1110 Undeposited Collections  
 Debit 1120 Imprest Funds  
 Debit 1130 Funds Held by the Public  
 Debit 1190 Other Cash  
 Debit 1195 Other Monetary Assets  
 Debit 1200 Foreign Currency  
 Debit 1310 Accounts Receivable  
 Debit 1320 Employment Benefit Contributions Receivable  
 Debit 1325 Taxes Receivable  
 Debit 1330 Receivable for Transfers of Currently Invested Balances'  
 Debit 1335 Expenditure Transfers Receivable  
 Debit 1340 Interest Receivable  
 Debit 1350 Loans Receivable  
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
 Debit 1410 Advances and Prepayments  
 Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
 Debit 1514 Operating Materials and Supplies Held for Repair  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1523 Inventory Held for Repair  
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
 Debit 1525 Inventory - Raw Materials  
 Debit 1526 Inventory - Work-in-Process  
 Debit 1527 Inventory - Finished Goods  
 Debit 1531 Seized Monetary Instruments  
 Debit 1532 Seized Cash Deposited  
 Debit 1541 Forfeited Property Held for Sale  
 Debit 1542 Forfeited Property Held for Donation or Use

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

Debit 1551 Foreclosed Property  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1618 Market Adjustment - Investments  
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds  
 Debit 1690 Other Investments  
 Debit 1711 Land and Land Rights  
 Debit 1712 Improvements to Land  
 Debit 1720 Construction-in-Progress  
 Debit 1730 Buildings, Improvements, and Renovations  
 Debit 1740 Other Structures and Facilities  
 Debit 1750 Equipment  
 Debit 1810 Assets Under Capital Lease  
 Debit 1820 Leasehold Improvements  
 Debit 1830 Internal-Use Software  
 Debit 1832 Internal-Use Software in Development  
 Debit 1840 Other Natural Resources  
 Debit 1890 Other General Property, Plant, and Equipment  
 Debit 1921 Receivable From Appropriations  
 Debit 1990 Other Assets  
     Credit 1319 Allowance for Loss on Accounts Receivable  
     Credit 1329 Allowance for Loss on Taxes Receivable  
     Credit 1349 Allowance for Loss on Interest Receivable  
     Credit 1359 Allowance for Loss on Loans Receivable  
     Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
     Credit 1399 Allowance for Subsidy  
     Credit 1519 Operating Materials and Supplies - Allowance  
     Credit 1529 Inventory - Allowance  
     Credit 1549 Forfeited Property - Allowance  
     Credit 1559 Foreclosed Property - Allowance  
     Credit 1569 Commodities - Allowance  
     Credit 1599 Other Related Property - Allowance

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

- Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
- Credit 1631 Discount on U.S. treasury Zero Coupon Bonds Issued by the Bureau of the Public
- Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
- Credit 1719 Accumulated Depreciation on Improvements to Land
- Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
- Credit 1749 Accumulated Depreciation on Other Structures and Facilities
- Credit 1759 Accumulated Depreciation on Equipment
- Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
- Credit 1829 Accumulated Amortization on Leasehold Improvements
- Credit 1839 Accumulated Amortization on Internal-Use Software
- Credit 1849 Allowance for Depletion
- Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
- Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
- Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

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

- D312 To record a prior period adjustment that increases the value of a prior-year liability.  
**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has expired. USSGL TC-D116 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.  
**Reference:** USSGL TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2179 Contra Liability for Subsidy Payable to the Financing Account  
 Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  
 Debit 2533 Amortization of discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Credit 2110 Accounts Payable  
 Credit 2120 Disbursements in Transit  
 Credit 2130 Contract Holdbacks  
 Credit 2140 Accrued Interest Payable  
 Credit 2150 Payable for Transfers of Currently Invested Balances  
 Credit 2155 Expenditure Transfers Payable  
 Credit 2160 Entitlement Benefits Due and Payable  
 Credit 2170 Subsidy Payable to the Financing Account  
 Credit 2180 Loan Guarantee Liability  
 Credit 2190 Other Liabilities With Related Budgetary Obligations  
 Credit 2210 Accrued Funded Payroll and Leave  
 Credit 2211 Withholdings Payable  
 Credit 2213 Employer Contributions and Payroll Taxes Payable  
 Credit 2215 Other Postemployment 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  
 Credit 2220 Unfunded Leave  
 Credit 2225 Unfunded FECA Liability  
 Credit 2290 Other Unfunded Employment Related Liability  
 Credit 2310 Liability for Advances and Prepayments  
 Credit 2320 Other Deferred Revenue  
 Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

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

Credit 2510 Principal Payable to the Bureau of the Public Debt  
Credit 2520 Principal Payable to the Federal Financing Bank  
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  
Credit 2540 Participation Certificates  
Credit 2590 Other Debt  
Credit 2610 Actuarial Pension Liability  
Credit 2620 Actuarial Health Insurance Liability  
Credit 2630 Actuarial Life Insurance Liability  
Credit 2650 Actuarial FECA Liability  
Credit 2690 Other Actuarial Liabilities  
Credit 2910 Prior Liens Outstanding on Acquired Collateral  
Credit 2920 Contingent Liabilities  
Credit 2940 Capital Lease Liability  
Credit 2950 Liability for Subsidy Related to Undisbursed Loans  
Credit 2960 Accounts Payable From Canceled Appropriations  
Credit 2970 Resources Payable to Treasury  
Credit 2980 Custodial Liability  
Credit 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 2995 Estimated Cleanup Cost Liability

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

**D400 – D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATIONS – Writeoffs**

D402 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-D424 for custodial revenue.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, “Accounting for Revenue and Other Financing Sources”

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5809 Contra Revenue for Taxes

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

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

D404 To record the estimated allowance for bad debts related to non-credit reform receivables.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, “Managerial Cost Accounting Concepts and Standards”

**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**

D406 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

D408 To record the writeoff of accounts receivable.

**Reference:** USSGL TC-4105

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable  
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

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

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

**Reference:** 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**

D414 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

D416 To record the writeoff of interest receivable.

**Budgetary Entry**

None

**Proprietary Entry**

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

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

D418 To record the writeoff of assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1839 Accumulated Amortization on Internal Use Software  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     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 1810 Assets Under Capital Lease  
     Credit 1820 Leasehold Improvements  
     Credit 1830 Internal-Use Software  
     Credit 1832 Internal-Use Software in Development  
     Credit 1890 Other General Property, Plant, and Equipment

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

- D420 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.  
**Comment:** Also post USSGL TC-D422 to adjust the accrued custodial liability.  
**Reference:** 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

- D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in miscellaneous receipts.  
**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2980 Custodial Liability  
     Credit 6190 Contra Bad Debt Expense - Incurred for Others

- D424 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.  
**Comment:** See USSGL TC-D402 for other than custodial revenue. Also post the reversal of USSGL TC-C404.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable  
 Debit 5318 Contra Revenue for Interest Revenue - Investments  
 Debit 5319 Contra Revenue for Interest Revenue - Other  
 Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees  
 Debit 5809 Contra Revenue for Taxes  
 Debit 5909 Contra Revenue for Other Revenue  
     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

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

D426 To record an adjustment to loans receivable based on acquired collateral property.  
**Reference:** USSGL implementation guidance; 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

D428 To record an adjustment for actual loss of inventory.  
**Reference:** 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

D430 To record an adjustment for actual loss of forfeited property.  
**Reference:** USSGL TC-5035

**Budgetary Entry**

None

**Proprietary Entry**

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

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

D432 To record an adjustment for actual loss of commodities.

**Reference:** USSGL TC-5035

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry:**

None

**Proprietary Entry:**

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

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

**D500 – D799 AJUSTMENTS/WRITEOFFS/RECLASSIFICATIONS - Reclassification/Revaluation**

D502 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.

**Reference:** USSGL TC-3035

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1120 Imprest Fund

D506 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Reference:** 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

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

D508 To record the reclassification of expended balances held back from contractors from accounts payable.  
**Reference:** USSGL TC-3155

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 2130 Contract Holdbacks

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.  
**Reference:** USSGL TC-5020

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1712 Improvements to Land  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 6100 Operating Expenses/Program Costs  
Credit 1720 Construction-in-Progress

D512 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

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

D514 To record the reclassification of expenses to “in-process type” asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies first must 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

D516 To record the raw materials used to produce goods.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, “Accounting for Inventory and Related Property”

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.

**Reference:** USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1559 Foreclosed Property - Allowance

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

D520 To record completed inventory items.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1527 Inventory - Finished Goods  
Credit 1526 Inventory - Work-in-Process

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.  
**Comment:** Reverse entry when assets become saleable.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

D523 To record the reclassification of damaged, irreparable inventory held for sale.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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**

D524 To record damaged inventory items that need repair.

**Comment:** Reverse this entry when repairs are completed.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.

**Comment:** Also post USSGL TC-D530.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1514 Operating Materials and Supplies Held for Repair

Credit 6790 Other Expenses Not Requiring Budgetary Resources

D528 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.

**Reference:** USSGL implementation guidance; Operating Materials and Supplies

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1519 Operating Materials and Supplies Allowance

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

- D530 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-D526 and D528.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Credit 1514 Operating Materials and Supplies Held for Repair

- D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 1529 Inventory - Allowance

- D534 To record damaged inventory, using the direct method, for items that need repair.  
**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

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

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 1523 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses. **Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

D540 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.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

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

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

D544 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.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

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

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

D552 To reclassify stockpile materials authorized to be sold.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

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

D554 To record the forfeiture of a seized monetary instrument.

**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entries**

Debit 1541 Forfeited Property Held for Sale

Credit 5900 Other Revenue

D555 To record a removal of a seized monetary instrument.

**Comment:** See USSGL TC-D554 to record the forfeiture of seized monetary instruments.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entries**

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 1531 Seized Monetary Instruments

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1110 Undeposited Collections

Credit 1541 Forfeited Property Held for Sale

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

D558 To record forfeited personal property placed into official use.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue  
Debit 1542 Forfeited Property Held for Donation or Use  
Credit 5900 Other Revenue  
Credit 1541 Forfeited Property Held for Sale

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1750 Equipment  
Credit 1542 Forfeited Property Held for Donation or Use

D562 To record forfeited personal property authorized to be distributed/donated to another entity.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1542 Forfeited Property Held for Donation or Use  
Debit 2320 Other Deferred Revenue  
Credit 1541 Forfeited Property Held for Sale  
Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

D564 To record an adjustment to the net realizable value of commodities.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1569 Commodities Allowance

D566 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

D568 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

D570 To record inventory that has been found and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1521 Inventory Purchased for Resale  
Credit 7190 Other Gains

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

- D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.  
**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.  
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
Credit 1200 Foreign Currency

- D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.  
**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.  
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Credit 7190 Other Gains

- D576 To record a loss resulting from the revaluation of foreign currency in the foreign currency account symbol (X7000 series) at the end of an accounting period.  
**Comment:** Agencies that have foreign currency account symbol (X7000 series) will make this entry.  
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

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

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

D578 To record a gain resulting from the revaluation of foreign currency in the foreign currency account symbol (X7000 series) at the end of an accounting period.

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

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1200 Foreign Currency

Credit 7190 Other Gains

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

Credit 6790 Other Expenses Not Requiring Budgetary Resources

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

D584 To reclassify revenue collected for others from accrued to collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5990 Collections for Others

Credit 5991 Accrued Collections for Others

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

D586 To reclassify tax revenue from accrued to collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5801 Tax Revenue Accrued Adjustment  
Credit 5800 Tax Revenue

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.

**Comment:** Agencies must use all the USSGL accounts indicated in the transaction. Each debit and credit must be in the same amount.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1532 Seized Cash Deposited  
Debit 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 1531 Seized Monetary Instruments  
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

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

**E100 – E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS - Accruals/Depreciation/Amortization/Depletion**

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 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.

**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From 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 Liabilities With Related Budgetary Obligations  
Credit 2210 Accrued Funded Payroll and Leave  
Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

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

**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From 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**

- E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.  
**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From 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 Postemployment 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

- E108 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, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.  
**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4801 Undelivered Orders - Obligations, Unpaid  
     Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
     Credit 2190 Other Liabilities With Related Budgetary Obligations

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

- E109 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-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4901 Delivered Orders - Obligations, Unpaid
- Proprietary Entry**  
 Debit 1529 Inventory - Allowance  
     Credit 2110 Accounts Payable
- E110 To record an adjustment for under-applied overhead deemed immaterial.  
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "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
- E112 To record an adjustment for over-applied overhead deemed immaterial.  
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"
- 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

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

- E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.  
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**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

- E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**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

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

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

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

**Budgetary Entry**

None

**Proprietary Entry**

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

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

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

Credit 5311 Interest Revenue - Investments

E118 To record the amortization of subsidy for direct loans.

**Reference:** USSGL implementation guidance; Credit Reform Direct Loan Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy

Credit 5310 Interest Revenue - Other

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

**Reference:** 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 Improvements

Credit 1839 Accumulated Amortization on Internal-Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

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

E122 To record accrued and compounded interest on the liability of loan guarantees.  
**Reference:** USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6330 Other Interest Expenses  
Credit 2180 Loan Guarantee Liability

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.  
**Comment:** Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.  
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With “Definite Authority”

**Memorandum Entry**

Debit 8101 Partial Authority Cancellation  
Credit 8102 Offset for Partial Authority Cancellation

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

**E400 – E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS - Accumulated and Allocated Cost Not in Categories Above**

E402 To record the imputed costs and related imputed financing sources.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, “Accounting for Revenue and Other Financing Sources”

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6730 Imputed Costs  
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.  
**Reference:** USSGL TC-2040

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Credit 6600 Applied Overhead  
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record the inventory used for operations.  
**Reference:** 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**

E408 To record cost of goods sold.

**Comment:** To record sales proceeds, see USSGL TCs-A714 and C186.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

E410 To record the estimated repair costs for an item using the allowance method.

**Comment:** See USSGL TC-D534 for direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.

**Comment:** See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From 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**

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1523 Inventory Held for Repair  
Credit 6100 Operating Expenses/Program Costs

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

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

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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**

**E500 – E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS -Transfers Without Budgetary Impact**

- E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.  
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, “Accounting for Property, Plant, and Equipment (PP&E)” and “Supplementary Stewardship Reporting”

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets - Other  
     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

- E504 To record distributed personal property.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, “Accounting for Inventory and Related Property”

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2990 Other Liabilities Without Related Budgetary Obligations  
     Credit 1542 Forfeited Property Held for Donation or Use

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

E506 To record a commodity transferred to another Federal agency.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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

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

**Comment:** Refer to USSGL TCs-E510, E512, and E514.**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1329 Allowance for Loss on Taxes Receivable

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1359 Allowance for Loss on Loans Receivable

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

Debit 1399 Allowance for Subsidy

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1325 Taxes Receivable

Credit 1330 Receivable for Transfers of Currently Invested Balances

Credit 1335 Expenditure Transfers Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

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

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

**Comment:** Refer to USSGL TCs-E508, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal-Use Software

Debit 1849 Allowance for Depletion

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1511 Operating Materials and Supplies Held for Use

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

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

Credit 1514 Operating Materials and Supplies Held for Repair

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1531 Seized Monetary Instruments

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

Credit 1551 Foreclosed Property

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

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

Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets

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

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

**Comment:** Refer to USSGL TCs-E508, E510, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

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

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

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount 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 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of 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 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 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

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1690 Other Investments

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

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

**Comment:** Refer to USSGL TCs-E508, E510, and E512.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 2155 Expenditure Transfers Payable

Debit 2170 Subsidy Payable to the Financing Account

Debit 2180 Loan Guarantee Liability

Debit 2220 Unfunded Leave

Debit 2225 Unfunded FECA Liability

Debit 2290 Other Unfunded Employment Related Liability

Debit 2310 Liability for Advances and Prepayments

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 2610 Actuarial Pension Liability

Debit 2620 Actuarial Health Insurance Liability

Debit 2630 Actuarial Life Insurance Liability

Debit 2650 Actuarial FECA Liability

Debit 2690 Other Actuarial Liabilities

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2920 Contingent Liabilities

Debit 2940 Capital Lease Liability

Debit 2950 Liability for Subsidy Related to Undisbursed Loans

Debit 2960 Accounts Payable from Canceled Appropriations

Debit 2970 Resources Payable to Treasury

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

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

- E602 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 recognizes a gain and an entity receiving assets of lesser value recognizes a loss.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 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 Sale  
 Debit 1523 Inventory Held for Repair  
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
 Debit 1525 Inventory - Raw Materials  
 Debit 1526 Inventory - Work-in-Process  
 Debit 1527 Inventory - Finished Goods  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1511 Operating Materials and Supplies Held for Use (old book value)  
     Credit 1521 Inventory Purchased for Resale  
     Credit 7110 Gains on Disposition of Assets - Other

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

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

**Comment:** Refer to USSGL TCs-E606, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1325 Taxes Receivable

Debit 1330 Receivable for Transfers of Currently Invested Balances

Debit 1335 Expenditure Transfer Receivable

Debit 1340 Interest Receivable

Debit 1350 Loans Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

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

Credit 1399 Allowance for Subsidy

Credit 5720 Financing Sources Transferred In Without Reimbursement

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

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

**Comment:** Refer to USSGL TCs-E604, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
 Debit 1514 Operating Materials and Supplies Held for Repair  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1523 Inventory Held for Repair  
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
 Debit 1525 Inventory - Raw Materials  
 Debit 1526 Inventory - Work-in-Process  
 Debit 1527 Inventory - Finished Goods  
 Debit 1531 Seized Monetary Instruments  
 Debit 1541 Forfeited Property Held for Sale  
 Debit 1542 Forfeited Property Held for Donation or Use  
 Debit 1551 Foreclosed Property  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1711 Land and Land Rights  
 Debit 1712 Improvements to Land  
 Debit 1720 Construction-in-Progress  
 Debit 1730 Buildings, Improvements, and Renovations  
 Debit 1740 Other Structures and Facilities  
 Debit 1750 Equipment  
 Debit 1810 Assets Under Capital Lease  
 Debit 1820 Leasehold Improvements  
 Debit 1830 Internal-Use Software  
 Debit 1832 Internal-Use Software in Development  
 Debit 1840 Other Natural Resources  
 Debit 1890 Other General Property, Plant, and Equipment  
 Debit 1990 Other Assets  
 Credit 1519 Operating Materials and Supplies - Allowance  
 Credit 1529 Inventory - Allowance  
 Credit 1549 Forfeited Property - Allowance  
 Credit 1559 Foreclosed Property - Allowance  
 Credit 1569 Commodities - Allowance

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

Credit 1599 Other Related Property - Allowance  
Credit 1719 Accumulated Depreciation on Improvements to Land  
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Credit 1749 Accumulated Depreciation on Other Structures and Facilities  
Credit 1759 Accumulated Depreciation on Equipment  
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Credit 1829 Accumulated Amortization on Leasehold Improvements  
Credit 1839 Accumulated Amortization on Internal-Use Software  
Credit 1849 Allowance for Depletion  
Credit 1899 Accumulated Depreciation on Other General Property, Plant,  
and Equipment  
Credit 5720 Financing Sources Transferred In Without Reimbursement

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

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

**Comment:** Refer to USSGL TCs-E604, E606, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

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

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

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

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1690 Other Investments

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

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

Credit 1618 Market Adjustment - Investments

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

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

Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 5720 Financing Sources Transferred In Without Reimbursement

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

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

**Comment:** Refer to USSGL TCs-E604, E606, and E608.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5720 Financing Sources Transferred In Without Reimbursement

- Credit 2150 Payable for Transfers of Currently Invested Balances
- Credit 2155 Expenditure Transfers Payable
- Credit 2170 Subsidy Payable to the Financing Account
- Credit 2180 Loan Guarantee Liability
- Credit 2220 Unfunded Leave
- Credit 2225 Unfunded FECA Liability
- Credit 2290 Other Unfunded Employment Related Liability
- Credit 2310 Liability for Advances and Prepayments
- Credit 2510 Principal Payable to the Bureau of the Public Debt
- Credit 2520 Principal Payable to the Federal Financing Bank
- Credit 2610 Actuarial Pension Liability
- Credit 2620 Actuarial Health Insurance Liability
- Credit 2630 Actuarial Life Insurance Liability
- Credit 2650 Actuarial FECA Liability
- Credit 2690 Other Actuarial Liabilities
- Credit 2910 Prior Liens Outstanding on Acquired Collateral
- Credit 2920 Contingent Liabilities
- Credit 2940 Capital Lease Liability
- Credit 2950 Liability for Subsidy Related to Undisbursed Loans
- Credit 2960 Accounts Payable from Canceled Appropriations
- Credit 2970 Resources Payable to Treasury
- Credit 2990 Other Liabilities Without Related Budgetary Obligations
- Credit 2995 Estimated Cleanup Cost Liability

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

**F100 – F299 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.

**Reference:** 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 Exempt From 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 Exempt From 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 Exempt From 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 Exempt From 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 Exempt From Apportionment  
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
Credit 1010 Fund Balance With Treasury

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

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

**Comment:** Process when both TAFS are expiring. This transaction complies with the Economy Act and OMB Circular No. A-11, Section 20 (2004).

**Reference:** USSGL implementation guidance; Economy Act Scenario (December 2004)

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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 4510 Apportionments  
 Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment  
 Debit 4690 Anticipated Resources - Programs Exempt From Apportionment  
     Credit 4032 Estimated Indefinite 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

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

- 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 must be zero at yearend.  
**Reference:** 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 Exempt From Apportionment  
 Debit 4700 Commitments - Programs Subject to Apportionment  
 Debit 4720 Commitments - Programs Exempt From Apportionment  
     Credit 4133 Decreases to Indefinite Contract Authority  
     Credit 4143 Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

- F114 To record adjustments for anticipated reductions not realized.  
**Comment:** Balances are reduced to zero.

**Budgetary Entry**

Debit 4034 Anticipated Adjustments to Contract Authority  
 Debit 4044 Anticipated Reductions to Borrowing Authority  
 Debit 4047 Anticipated Transfers to 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

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

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
     Credit 4034 Anticipated Adjustments to Contract Authority  
     Credit 4044 Anticipated Reductions to Borrowing Authority  
     Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

None

- F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).  
**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
     Credit 4350 Canceled Authority

**Proprietary Entry**

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

- F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.  
**Comment:** Use USSGL account 4650 if the authority is expired.  
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4650 Allotments - Expired Authority  
     Credit 4356 Cancellation of Appropriation From Invested Balances

**Proprietary Entry**

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

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

- 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 Exempt From Apportionment  
Credit 4350 Canceled Authority

**Proprietary Entry**

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

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

**Comment:** Use USSGL account 4650 if the authority is expired.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4650 Allotments - Expired Authority  
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**

None

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

- 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

- 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).  
**Reference:** 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 the reversal of USSGL TC-B134. Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget (OMB) Circular No. A-11 for additional guidance.  
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Credit 4450 Unapportioned Authority  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 6100 Operating Expenses/Program Costs

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

- F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.  
**Comment:** Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. 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 No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses

Credit 2960 Accounts Payable From Canceled Appropriations

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

**Comment:** Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; 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 Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None

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

**Comment:** Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; 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 Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None

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

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.

**Comment:** Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.

**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1618 Market Adjustment - Investments  
Credit 7180 Unrealized Gains

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.

**Reference:** 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.

**Reference:** 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 U.S. Treasury Zero Coupon Bonds  
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

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

- F144 To record the cancellation of a receivable for reimbursable activity.  
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Post this transaction prior to posting USSGL TC-F120, which cancels expired authority.  
**Reference:** USSGL implementation guidance; Expired and Canceled Authority

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**

Debit 5200 Revenue From Services Provided  
Credit 1310 Accounts Receivable

- F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.  
**Comment:** Record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4355 Cancellation of Appropriation From Unavailable Receipts

**Proprietary Entry**

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

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

**F300 – F499 YEAREND - Closing Entries**

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

**Comment:** Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With “Definite Authority”

**Memorandum Entry**

Debit 8102 Offset for Partial Authority Cancellation

Credit 8101 Partial Authority Cancellation

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

Debit 4129 Amounts Appropriated From Specific Invested 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 4173 Nonallocation Transfers of Invested Balances - Transferred

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Debit 4190 Transfers - Prior-Year Balances

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Debit 4192 Balance Transfers - Unexpired to Expired

Debit 4195 Transfer of Obligated Balances

**Debit 4201 Total Actual Resources - Collected**

Debit 4355 Cancellation of Appropriation From Unavailable Receipts

Debit 4356 Cancellation of Appropriation From Invested Balances

Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 4391 Adjustments to Indefinite No-Year Authority

Debit 4392 Permanent Reduction - New Budget Authority

Debit 4393 Permanent Reduction - Prior-Year Balances

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 Invested TAFS - Transfers-In

Credit 4138 Appropriation To Liquidate Contract Authority

Credit 4148 Resources Realized From Borrowing Authority

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

Credit 4150 Reappropriations  
 Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances  
 Credit 4170 Transfers - Current-Year Authority  
 Credit 4173 Nonallocation Transfers of Invested Balances - Transferred  
 Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts  
 Credit 4176 Allocation Transfers of Prior-Year Balances  
 Credit 4190 Transfers - Prior-Year Balances  
 Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
 Credit 4192 Balance Transfers - Unexpired to Expired  
 Credit 4195 Transfer 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  
 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

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

F304 To record the closing of fiscal-year contract authority.

**Budgetary Entry**

Debit 4132 Substitution of Contract Authority  
Debit 4133 Decreases to Indefinite Contract Authority  
Debit 4134 Contract Authority Withdrawn  
Debit 4135 Contract Authority Liquidated  
**Debit 4139 Contract Authority Carried Forward**  
Debit 4392 Permanent Reduction - New Budget Authority  
Debit 4393 Permanent Reduction - Prior-Year Balances  
    Credit 4131 Current-Year Contract Authority Realized  
    **Credit 4139 Contract Authority Carried Forward**

**Proprietary Entry**

None

F306 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**

Debit 4140 Substitution of Borrowing Authority  
Debit 4143 Decreases to Indefinite Borrowing Authority  
Debit 4144 Borrowing Authority Withdrawn  
Debit 4145 Borrowing Authority Converted to Cash  
**Debit 4149 Borrowing Authority Carried Forward**  
Debit 4392 Permanent Reduction - New Budget Authority  
Debit 4393 Permanent Reduction - Prior-Year Balances  
    Credit 4141 Current-Year Borrowing Authority Realized  
    **Credit 4149 Borrowing Authority Carried Forward**

**Proprietary Entry**

None

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

F308 To record the closing of unobligated balances in programs subject to apportionment 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 - Programs Subject to Apportionment

**Credit 4450 Unapportioned Authority**

**Proprietary Entry**

None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**

Debit 4720 Commitments - Programs Exempt From Apportionment  
**Credit 4620 Unobligated Funds Exempt From Apportionment**

**Proprietary Entry**

None

F312 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 Exempt From Apportionment  
 Debit 4630 Funds Not Available for Commitment/Obligation  
 Debit 4700 Commitments - Programs Subject to Apportionment  
 Debit 4720 Commitments - Programs Exempt From Apportionment

**Credit 4650 Allotments - Expired Authority**

**Proprietary Entry**

None

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

F314 To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**

None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-318 for authority from offsetting collections.

**Reference:** 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

**Proprietary Entry**

None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-316 for authority other than offsetting collections.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From  
Obligation

**Proprietary Entry**

None

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

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.  
**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

None

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.  
**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**

None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.  
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid  
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.  
**Comment:** Prior-year adjustments are used 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

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.  
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Debit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations,  
Prepaid/Advanced

**Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced**

**Proprietary Entry**

None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.  
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry****Debit 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

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

- F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.  
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid  
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders -  
Obligations, Unpaid  
**Credit 4801 Undelivered Orders - Obligations, Unpaid**

**Proprietary Entry**

None

- F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.  
**Comment:** Prior-year adjustments are used only in year 2 and 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

- F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Budgetary Entry**

**Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources**  
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligations  
Debit 4450 Unapportioned Authority  
**Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources**  
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

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

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry****Debit 3310 Cumulative Results of Operations**

Debit 5100 Revenue From Goods Sold  
 Debit 5200 Revenue From Services Provided  
 Debit 5310 Interest Revenue - Other  
 Debit 5311 Interest Revenue - Investments  
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
 Debit 5320 Penalties, Fines, and Administrative Fees Revenue  
 Debit 5400 Benefit Program Revenue  
 Debit 5500 Insurance and Guarantee Premium Revenue  
 Debit 5600 Donated Revenue - Financial Resources  
 Debit 5610 Donated Revenue - Nonfinancial Resources  
 Debit 5700 Expended Appropriations  
 Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
 Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  
 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 Adjustment to Subsidy Expense  
 Debit 6600 Applied Overhead  
 Debit 6610 Cost Capitalization Offset  
 Debit 6790 Other Expenses Not Requiring Budgetary Resources

**Credit 3310 Cumulative Results of Operations**

Credit 5109 Contra Revenue for Goods Sold  
 Credit 5209 Contra Revenue for Services Provided  
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable  
 Credit 5318 Contra Revenue for Interest Revenue - Investments  
 Credit 5319 Contra Revenue for Interest Revenue - Other  
 Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees  
 Credit 5409 Contra Revenue for Benefit Program Revenue  
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue  
 Credit 5609 Contra Revenue for Donations - Financial Resources  
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources  
 Credit 5700 Expended Appropriations  
 Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
 Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

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

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 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget  
     Authority (Unobligated)  
 Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7110 Gains on Disposition of Assets - Other  
 Debit 7111 Gains on Disposition of Investments  
 Debit 7112 Gains on Disposition of Borrowings  
 Debit 7180 Unrealized Gains  
 Debit 7190 Other Gains  
 Debit 7300 Extraordinary Items  
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Debit 7600 Changes in Actuarial Liability

**Credit 3310 Cumulative Results of Operations**

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

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

**Debit 3310 Cumulative Results of Operations**

Credit 7210 Losses on Disposition of Assets - Other  
 Credit 7211 Losses on Disposition of Investments  
 Credit 7212 Losses on Disposition of Borrowings  
 Credit 7280 Unrealized Losses  
 Credit 7290 Other Losses  
 Credit 7300 Extraordinary Items  
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Credit 7500 Distribution of Income - Dividend  
 Credit 7600 Changes in Actuarial Liability

F342 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 3107 Unexpended Appropriations - Used  
 Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
 Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

**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 Due to Corrections of Errors  
 Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

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

F344 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**

F346 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**

F348 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 Office of Management and Budget (OMB) Form and Content financial statements.

**Memorandum Entry**

Debit 8053 Guaranteed Loan New Disbursements by Lenders  
**Credit 8070 Guaranteed Loan Cumulative Disbursements by Lender**

F350 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 Office of Management and Budget (OMB) Form and Content financial statements.

**Memorandum Entry**

**Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**  
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 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**

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

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

**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.

**Reference:** USSGL implementation guidance; 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 Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

**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.

**Reference:** USSGL implementation guidance; 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 Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None

F358 To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.

**Comment:** Close to USSGL account 4394 if required to reclassify as unavailable for obligation upon collection. Close to USSGL account 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation.

**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

**Budgetary Entry**

Debit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**

None

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

- F360 To reclassify a temporary reduction/cancellation at yearend.  
**Comment:** Use Authority\_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested TAFS. Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.  
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary  
 Reduction/Cancellation  
 Debit 4382 Temporary Reduction - New Budget Authority  
 Debit 4383 Temporary Reduction - Prior-Year Balances  
 Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**

None

- F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.  
**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-F364.  
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**

Debit 4382 Temporary Reduction - New Budget Authority  
 Debit 4383 Temporary Reduction - Prior-Year Balances  
 Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested  
 Balances - Temporary Reduction

**Proprietary Entry**

None

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

- F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.  
**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 allocation TAFS simultaneously posts USSGL TC-F362.  
**Reference:** USSGL implementation guidance; Temporary Reductions
- Budgetary Entry**  
 Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction  
 Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation
- Proprietary Entry**  
 None
- F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.  
**Comment:** Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.  
**Reference:** USSGL implementation guidance; Temporary Reductions
- Budgetary Entry**  
 Debit 4382 Temporary Reduction - New Budget Authority  
 Debit 4383 Temporary Reduction - Prior-Year Balances  
 Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation
- Proprietary Entry**  
 None
- F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Symbol (TAFS).  
**Comment:** Only use this transaction with specific invested special and trust Treasury Appropriation Fund Symbol (TAFS). The agency TAFS simultaneously posts USSGL TC-F366.  
**Reference:** USSGL implementation guidance; Temporary Reductions
- Budgetary Entry**  
 Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation  
 Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation
- Proprietary Entry**  
 None

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

F369 To reclassify the cancellation of appropriated amounts receivable from invested trust or special funds.  
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds  
Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation

**Proprietary Entry**

None

F370 To record the closing of memorandum accounts for purchases.  
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Budgetary Entry**

Debit 8801 Offset for Purchases of Assets  
Credit 8802 Purchases of Property, Plant, and Equipment  
Credit 8803 Purchases of Inventory and Related Property  
Credit 8804 Purchases of Assets - Other

**Proprietary Entry**

None

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers - receivable.  
**Comment:** Reverse this transaction for the receiving entity.  
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable  
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

None

U.S. Government Standard General Ledger  
Account Transactions

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable -  
Transferred  
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**

None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred  
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

None

F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred  
Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

**Proprietary Entry**

None

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

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4230 Unfilled Customer Orders Without Advance - Transferred  
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4231 Unfilled Customer Orders With Advance - Transferred  
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred  
Credit 4225 Appropriations Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

None

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

- F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations
- Budgetary Entry**  
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred  
Credit 4251 Reimbursements and Other Income Earned - Receivable
- Proprietary Entry**  
None
- F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations
- Budgetary Entry**  
Debit 4234 Other Federal Receivables - Transferred  
Credit 4287 Other Federal Receivables
- Proprietary Entry**  
None
- F390 To record the closing of canceled authority for partial cancellations.  
**Comment:** Also post F301 to reclassify the balance of partially canceled authority to memorandum accounts.  
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"
- Budgetary Entry**  
Debit 4350 Canceled Authority  
Credit 4201 Total Actual Resources - Collected
- Proprietary Entry**  
None

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

**G100 – G299 MEMORANDUM ENTRIES**

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

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

G104 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

G106 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

G108 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

G110 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

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

- G120 To record activity for current-year purchases of property, plant, and equipment.  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.  
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**

Debit 8802 Purchases of Property, Plant, and Equipment  
Credit 8801 Offset for Purchases of Assets

- G122 To record activity for current-year purchases of inventory and related property.  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

**Memorandum Entry**

Debit 8803 Purchases of Inventory and Related Property  
Credit 8801 Offset for Purchases of Assets

- G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

**Memorandum Entry**

Debit 8804 Purchases of Assets - Other  
Credit 8801 Offset for Purchases of Assets