

U.S. Government Standard General Ledger Account Transactions

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

| | | |
|---|------------------|--|
| ➤ | A 100-300 | Funding Sources |
| ➤ | B 100-400 | Disbursements and Payables |
| ➤ | C 100-300 | Collections and Receivables |
| ➤ | D 100-800 | Adjustments/Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections |
| ➤ | E 100-200 | Memorandum Entries |
| ➤ | F 100-200 | Yearend Pre-Closing and Closing Entries |

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the Federal Government. The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

- There are valid accounting events/postings not yet documented. Accounting in the Federal sector is not “one size fits all.” Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through your USSGL representative. To illustrate the issue, please document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in your agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record your agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected Treasury Appropriation Fund Symbol (TAFS) and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to “in-process type” asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate 6000 series USSGL account. Then use USSGL account 6610 “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account. Do not record to USSGL account 8802 amounts applied to asset accounts under this method.
- In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in bold.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.

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

Account Transaction Categories

Transaction
Code

- A. Funding**
- 100 • Budgetary Resources Other Than Collections
 - 200 • Authority Transfers
 - 300 • Reimbursables and Other Income
- B. Disbursements and Payables**
- 100 • Payments/Purchases
 - 200 • Commitments/Undelivered Orders/Expended Authority - Unpaid
 - 300 • Payables/Accrued Liabilities
 - 400 • Advances and Prepayments
- C. Collections and Receivables**
- 100 • Receipts
 - 200 • Receivables/Accrued Revenue
 - 300 • Asset Sales and Disposition (Gains and Losses)
- D. Adjustments/Accruals/Non-Budgetary Transfers
Other Than Disbursements and Collections**
- 100 • Upward and Downward
 - 200 • Writeoffs
 - 300 • Reclassification/Revaluation
 - 400 • Accruals
 - 500 • Depreciation, Amortization, and Depletion
 - 600 • Accumulated and Allocated Costs Not in Categories Above
 - 700 • Prior-Period Adjustments
 - 800 • Transfers Without Budgetary Impact
- E. Memorandum Entries**
- 100/200 • All Memorandum Entries
(Excluding Closing Memorandum Entries)
- F. Yearend**
- 100 • Preclosing Entries
 - 200 • Closing Entries

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| A102 | To record an anticipated appropriation. |
| A104 | To record the enactment of appropriations for other than special and trust funds. |
| A105 | To record an adjustment to the annualized level of an appropriation based on a continuing resolution. |
| A106 | To record the reappropriation of unexpired funds in the losing fund. |
| A108 | To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year. |
| A110 | To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund. |
| A112 | To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund. |
| A114 | To record an anticipated appropriation for trust fund expenditure transfer. |
| A116 | To record budgetary authority apportioned by the Office of Management and Budget (OMB) and available for allotment. |
| A118 | To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment. |
| A119 | To record anticipated resources in programs exempt from apportionment. |
| A120 | To record the allotment of authority. |
| A122 | To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. |
| A123 | To record the realization of previously anticipated authority for programs exempt from apportionment. |
| A125 | To record a reduction in authority for advance funding made available in the previous year. |
| A126 | To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB). |
| A127 | To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation. |
| A128 | To record authority temporarily unavailable pursuant to public law. |
| A129 | To record spending authority from offsetting collections temporarily precluded from obligation. |
| A131 | To record a permanent reduction of borrowing authority or contract authority. |
| A132 | To record a permanent reduction of unexpended appropriations. |
| 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. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| A134 | To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols (TAFS). |
| 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. |
| A136 | To record rescission and withdrawal of funds for balances previously recorded as pending rescission. |
| A137 | To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal. |
| A138 | To record estimated recoveries of prior-year obligations. |
| A139 | To record authority, in a trust or special fund Treasury Appropriation Fund Symbols (TAFS), temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation. |
| A140 | To record anticipated collections other than refunds. |
| A142 | To record anticipated nonexpenditure payments to Treasury. |
| A143 | To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidation account funds to Treasury. |
| A146 | To record subsidy disbursed by the program fund not previously accrued. |
| A148 | To record decreases to indefinite borrowing authority. |
| A150 | To record subsidy payable accrued in the program account. |
| A152 | To record indefinite or definite borrowing authority. |
| A154 | To record the realization of borrowing authority that was previously estimated. |
| A155 | To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised. |
| A156 | To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. |
| A158 | To record actual reductions to borrowing authority previously anticipated. |
| A159 | To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised. |
| A162 | To record an estimate of indefinite borrowing authority to cover obligations for the current year. |
| A164 | To record anticipated reductions to borrowing authority. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| A166 | To record definite and indefinite contract authority based on legislation. |
| A168 | To record the realization of contract authority that was previously anticipated. |
| A169 | To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required. |
| A170 | To record the warrant liquidating contract authority. |
| A171 | To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS). |
| A172 | To record anticipated actual reductions to contract authority. |
| A173 | To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS). |
| A174 | To record an unanticipated actual decrease to indefinite contract authority. |
| A175 | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established. |
| A176 | To record the indefinite contract authority to cover anticipated obligations for the current year. |
| A177 | To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished. |
| A178 | To record anticipated adjustments/decreases to contract authority. |
| A179 | To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished. |
| A180 | To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred. |
| A181 | To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred. |
| A182 | To record in the financing account an appropriation received for a modification adjustment transfer. |
| A183 | To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |
| A184 | To record in the expenditure account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |
| A185 | To record the amount returned to a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS) that was permanently reduced in an associated special or trust expenditure TAFS. This transaction occurs in the same year as the permanent reduction. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| A186 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation. |
| A188 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment. |
| A190 | To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority. |
| A192 | To record authority made available from receipt or appropriation balances previously precluded from obligation. |
| A194 | To record authority made available from offsetting collection balances previously precluded from obligation. |
| A196 | To record the collection of revenue for non-revolving trust and special funds that were previously accrued. |
| A204 | To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS) for transfers-in based on an apportionment request. |
| A214 | To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer. |
| A217 | To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request. |
| A218 | To record budget authority temporarily reduced in an allocation Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS. |
| A219 | To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization. |
| A220 | To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer. |
| A221 | 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. |
| A223 | 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. |
| A224 | To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| A225 | 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. |
| A226 | To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer. |
| A228 | To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer. |
| A230 | To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer. |
| A231 | To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer. |
| A232 | To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer. |
| A234 | To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred. |
| A236 | To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred. |
| A237 | To record the transfer out of expired unobligated expenditure transfers receivable. |
| A238 | To record the transfer in of expired unobligated expenditure transfers receivable. |
| A240 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS). |
| A241 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS). |
| A242 | To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances. |
| A244 | To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated. |
| A246 | To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated. |
| A248 | To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations. |
| A249 | To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| A250 | To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers. |
| A251 | To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds. |
| A252 | 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. |
| A253 | 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. |
| A254 | 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. |
| A255 | To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable. |
| A256 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations. |
| A257 | 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. |
| A258 | To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer. |
| A259 | To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions. |
| A260 | To record the actual collection of the appropriation trust fund expenditure transfer. |
| A261 | To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund. |
| A262 | 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. |
| A263 | 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. |
| A264 | To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions. |
| A266 | To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions. |
| A267 | To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| A268 | To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund 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. |
| A269 | To record budget authority temporarily reduced in an Agency Trust Fund Expenditure Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS. |
| A270 | To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury 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. |
| A271 | To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" Treasury Appropriation Fund Symbol (TAFS) to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a temporary reduction. |
| A272 | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables. |
| A274 | To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables. |
| A276 | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A278 | To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A280 | To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved. |
| A281 | To record the payable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved. |
| A282 | To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable." |
| A283 | To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable." |
| A284 | To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| A285 | 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. |
| A286 | To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance. |
| A287 | To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance. |
| A288 | 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. |
| A289 | 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. |
| A290 | To record in the transferring agency the transfer-out of unfilled customer orders with advance. |
| A291 | To record in the receiving agency the actual transfer-in unfilled customer orders with advance. |
| A302 | To record anticipated reimbursements. |
| A304 | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. |
| A305 | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. |
| A306 | To record earned revenue in the performing agency related to a reimbursable agreement or other income. |
| A308 | To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency. |
| A310 | To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance. |
| B102 | To record payment of payroll. |
| B103 | To record a disbursement of pension benefit payments. |
| B104 | To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements. |
| B105 | To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed. |
| B106 | To record subsidy disbursement from the program account to the financing account not previously obligated. |
| B107 | To record payment and disbursement of funds. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| B108 | To record a loss in the imprest fund. |
| B109 | To record payment of interest not previously accrued. |
| B110 | To record a confirmed disbursement schedule. |
| B112 | To record accrued interest paid. |
| B114 | To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992. |
| B116 | To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992. |
| B118 | To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections. |
| B119 | To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded. |
| B120 | To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B121 | To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B122 | To record repayments of other debt. |
| B123 | To record the sale of Federal securities at par value. |
| B124 | To record the purchase of Federal securities acquired at par value. |
| B125 | To record the sale of Federal securities acquired at a premium. |
| B126 | To record the purchase of Federal securities acquired at a premium. |
| B127 | To record the sale of Federal securities at a discount. |
| B128 | To record the purchase of Federal securities acquired at a discount. |
| B129 | To record the purchase of accrued interest on Treasury securities. |
| B130 | To record a lien paid before personal property is sold. |
| B134 | To record appropriations used this fiscal year. |
| B136 | To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury. |
| B138 | To record in a trust fund payments made to a Federal fund relating to exchange transactions. |

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|-----------------------|---|
| B140 | To record the purchases of foreign currency by a disbursing officer. |
| B142 | To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund. |
| B202 | To record a commitment of unobligated amounts in programs subject to apportionment. |
| B203 | To record a commitment of unobligated balances in programs exempt from apportionment. |
| B204 | To record current-year undelivered orders without an advance. |
| B206 | To record current-year undelivered orders with an advance. |
| B208 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment. |
| B209 | 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. |
| B210 | 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. |
| B211 | 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. |
| B302 | To record the delivery of goods or services and accrue a liability. |
| B304 | To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation. |
| B306 | To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation. |
| B308 | To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed. |
| B310 | To record the delivery of goods or services for construction. |
| B314 | To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation. |
| B316 | To record in the canceled appropriation the removal of a canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation. |
| B318 | To record the collecting agency's estimated accrued tax refunds payable and related interest. |
| B322 | To record the accrual of interest expenses incurred, not yet paid. |
| B324 | To record the liability for cost to be funded in the future. |
| B326 | To record the unfunded FECA liability and unfunded unemployment liability. |
| B328 | To record a contingent liability. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| B330 | To record an increase in actuarial liabilities for benefit plans. |
| B332 | To record the payable to borrowers from sales of foreclosed property with recourse. |
| B334 | To record the inventory purchased for a resale under historical cost (title was passed). |
| B338 | To record the fair market value of real and intangible forfeited property. |
| B340 | To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture. |
| B344 | To record the funded portion of cleanup costs that was previously estimated. |
| B346 | To record capital lease liability. |
| B402 | To record revenue received in advance. |
| B404 | To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order. |
| C101 | To record the transfer of recognized subsidy from the program fund to the financing fund. |
| C102 | To record service in kind provided by non-Federal sources. |
| C103 | To record the collection of subsidy costs in the financing fund. |
| C104 | To record the collection of subsidy for loan modification costs in the financing account. |
| C106 | To record the collection of reestimated subsidy in the financing account. |
| C108 | To record the receipts reported into deposit funds and clearing accounts. |
| C109 | To record the receipt of previously anticipated collections. |
| C110 | To reclassify collections to liquidate prior-year deficiency. |
| C112 | To record the collection of a refund of an advance or prepayment in the same year as the original obligation. |
| C116 | To record in the financing fund unearned fees collected for undisbursed loans. |
| C117 | To record in the financing fund fees collected when loans are disbursed. |
| C118 | To record in the financing fund fees earned when loans are disbursed. |
| C120 | To record the maturity of Federal securities acquired at par value. |
| C122 | To record the maturity of Federal securities acquired at a premium. |
| C124 | To record the maturity of Federal securities acquired at a discount. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| C126 | To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account. |
| C130 | To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation. |
| C132 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources. |
| C134 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year. |
| C136 | To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected. |
| C137 | To record the restitution of the imprest fund loss. |
| C138 | To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected. |
| C139 | To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status. |
| C140 | To record the collection of receivables from Federal sources. |
| C142 | To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account. |
| C143 | To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account. |
| C144 | To record the undeposited collections for funds that do not require budgetary reporting. |
| C146 | To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting. |
| C148 | To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting. |
| C150 | To record the receipt of other cash. |
| C152 | To record unapplied receipts into fund symbols that require budgetary reporting. |
| C154 | To record the collections of unaccrued interest on loans from non-Federal sources. |
| C158 | To record cash donations as budgetary resources, as allowed by law. |
| C161 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. |
| C162 | To record an adjustment to loans and interest receivable based on acquired collateral property with recourse. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| C163 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. |
| C164 | To record non-cash assets donated by the public. |
| C166 | To record a monetary instrument, including undeposited seized cash. |
| C168 | To record seized cash deposited in a deposit fund. |
| C170 | To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture. |
| C172 | To record a revenue for forfeited cash deposited to the forfeiture fund. |
| C174 | To record undeposited cash that was forfeited. |
| C176 | To record cash deposited after forfeiture. |
| C178 | To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer. |
| C180 | To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity. |
| C182 | To record a collection in the performing agency related to a reimbursable agreement or other unearned income. |
| C184 | To record in the performing agency an advance received after a reimbursable agreement was established. |
| C186 | To record the collection of receivables in the performing agency for reimbursable services. |
| C188 | To record the collection of revenue into unavailable special fund receipt accounts. |
| C190 | To record in a trust fund payments received from a Federal fund relating to exchange transactions. |
| C192 | To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series). |
| C194 | To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer. |
| C202 | To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity. |
| C204 | To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds. |
| C206 | To record in the financing fund the disbursement of direct loans. |
| C208 | To record binding loan contracts and subsidy receivables accrued in the financing account. |
| C210 | To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| C212 | To record refund receivables for assets or expenses that do not create budgetary resources until collected. |
| C214 | To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities. |
| C215 | To record interest receivable on Treasury securities. |
| C216 | To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity. |
| C217 | To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds. |
| C218 | To record establishment of current-period earnings on income received in advance. |
| C220 | To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected. |
| C222 | To record an old motor vehicle that was traded in for a new motor vehicle using the direct method. |
| C224 | To record loans other than credit reform. |
| C226 | To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity. |
| C228 | To record subsidy receivable and the related interest, in the financing account, for an upward reestimate. |
| C230 | To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer. |
| C302 | To record the sale of Federal securities purchased at a premium. The sale results in a gain. |
| C304 | To record the sale of Federal securities purchased at a premium. The sale results in a loss. |
| C306 | To record the sale of Federal securities purchased at a discount. The sale results in a gain. |
| C308 | To record the sale of Federal securities purchased at a discount. The sale results in a loss. |
| C312 | To record the receipt of cash from the sale or disposition of personal property collected for replacement property. |
| C314 | To record the loss (or gain) from sale of foreclosed property without recourse. |
| C316 | To record the loss (or gain) on property sold with recourse. |
| C318 | To record the loss on loan receivable from the borrower on a sale with recourse. |
| C320 | To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| C322 | To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund. |
| C324 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund. |
| C326 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund. |
| C328 | To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets. |
| C329 | To record cash collected from a loss or a gain from the sale of foreclosed property. |
| C330 | To record the sale of stockpile materials. |
| C332 | To record stockpile materials sold at a gain. |
| C334 | To record stockpile materials sold at a loss. |
| C336 | To record the collection of sale proceeds from forfeited personal property sold. |
| C340 | To record the sale of forfeited property. |
| C342 | To record the proceeds from commodities sold. |
| C344 | To record a loss on the sale of commodities. |
| C345 | To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C348 | To record a receipt of cash from the sale or disposition of assets other than personal properties and investments. |
| C350 | To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C351 | To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated. |
| D102 | To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired. |
| D104 | To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired. |
| D106 | To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired. |
| D108 | To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| D110 | To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired. |
| D112 | To record a downward reestimate for loan subsidies in the financing account. |
| D114 | To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired. |
| D116 | To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired. |
| D118 | To record an upward adjustment to prior-year unpaid unexpended obligations. |
| D120 | To record a downward adjustment to unpaid prior-year unexpended obligations. |
| D122 | To record an upward adjustment to prepaid/advanced prior-year unexpended obligations. |
| D126 | To record an upward adjustment to prior-year paid expended authority. |
| D128 | To record a downward adjustment to prior-year paid expended authority with no refund collected. |
| D130 | To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected. |
| D132 | To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired. |
| D134 | To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired. |
| D136 | To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations. |
| D138 | To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations. |
| D202 | To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not). |
| D204 | To record the estimated allowance for bad debts related to non-credit-reform receivables. |
| D205 | To record the writeoff of penalties, fines, and administrative fees receivable. |
| D206 | To record the writeoff of accounts receivable. |
| D207 | To record the writeoff of taxes receivable. |
| D208 | To record the writeoff of loans receivable for loans made before fiscal 1992. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| D210 | To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991. |
| D212 | To record the writeoff of interest receivable. |
| D213 | To record the writeoff of assets other than investments. |
| D214 | To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts. |
| D216 | To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account. |
| D218 | To record an adjustment to loans receivable based on acquired collateral property. |
| D220 | To record an adjustment for actual loss of inventory. |
| D222 | To record an adjustment for actual loss of forfeited property. |
| D224 | To record an adjustment for actual loss of commodities. |
| D226 | To record assets purchased to store environmental waste from past operations at net book value of zero. |
| D302 | To record an increase in the imprest fund. |
| D303 | 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. |
| D304 | To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance. |
| D306 | To record the reclassification of expended balances held back from contractors from accounts payable. |
| D307 | To record the transfer of construction-in-progress to capitalized assets or expenses. |
| D308 | To record the realization that contractor-developed software-in-development is in production. |
| D309 | To record the reclassification of expenses to "in-process type" asset accounts. |
| D310 | To record the raw materials used to produce goods. |
| D311 | To record the revaluation of foreclosed property. |
| D312 | To record completed inventory items. |
| D314 | To record the reclassification of inventory held for sale that meets management's criteria for future sale. |
| D316 | To record the reclassification of damaged, irreparable inventory held for sale. |
| D317 | To record damaged inventory items that need repair. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| D318 | To record the turn-in of a broken part from operating materials and supplies held for repair. |
| D319 | To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs. |
| D320 | To record a repaired broken part that has been returned to stock as a serviceable item. |
| D321 | To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded. |
| D322 | To record damaged inventory, using the direct method, items that need repairs. |
| D324 | To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded. |
| D326 | To record the issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses. |
| D328 | To record a gain when inventory is revalued at the end of the period, using the latest acquisition method. |
| D330 | To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value. |
| D332 | To record the reclassification of operating materials and supplies that meet management's criteria for future use. |
| D334 | To reclassify excess or reserved assets to assets held for use. |
| D336 | To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage. |
| D338 | To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount. |
| D340 | To reclassify stockpile materials authorized to be sold. |
| D342 | To record the forfeiture of a seized monetary instrument. |
| D344 | To record the conversion to cash for a forfeited monetary instrument. |
| D346 | To record forfeited personal property placed into official use. |
| D348 | To record forfeited personal property placed into official use at the end of the year and not depreciated. |
| D350 | To record forfeited personal property authorized to be distributed/donated to another entity. |
| D352 | To record an adjustment to the net realizable value of commodities. |
| D354 | To record inventory that has been lost and deemed immaterial. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| D355 | To record inventory that has been lost and deemed material. |
| D356 | To record inventory that has been found and deemed material. |
| D358 | To record a loss from the revaluation of foreign currency at the end of an accounting period. |
| D360 | To record a gain from the revaluation of foreign currency at the end of an accounting period. |
| D362 | To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D364 | To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D366 | To record the interest accruals on loan guarantee liabilities and the present value of its loans. |
| D402 | To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses. |
| D404 | To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency. |
| D406 | To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency. |
| D408 | To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred. |
| D410 | To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated. |
| D502 | To record an adjustment for under-applied overhead deemed immaterial. |
| D504 | To record an adjustment for over-applied overhead deemed immaterial. |
| D506 | To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| D508 | To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| D510 | To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources. |
| D512 | To record amortization of subsidy for direct loans. |
| D514 | To record depreciation, amortization, and depletion expense on assets other than investments. |
| D516 | To record accrued and compounded interest on the liability of loan guarantees. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| D602 | To record the imputed costs and related imputed financing sources. |
| D604 | To record the application of overhead expenses to work-in-process. |
| D606 | To record inventory used for operations. |
| D612 | To record cost of goods sold. |
| D614 | To record the estimated repair costs for an item using the allowance method. |
| D616 | To record actual repair costs using the direct method. |
| D618 | To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method. |
| D620 | To record stockpile materials issued for use under the consumption method. |
| D622 | To record a lien of real and intangible forfeited property in the allowance account. |
| D702 | To record appropriations used for a prior period that was a result of a change in accounting principle. |
| D704 | To record appropriations used for a prior period that was a result of a correction of an error. |
| D802 | 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. |
| D804 | To record distributed personal property. |
| D806 | To record a commodity transferred to another Federal agency. |
| D808 | To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement. |
| D809 | To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement. |
| D810 | To record the transfer-out of investments to other Federal entities without reimbursement. |
| D811 | To record the transfer-out of accounts payable to other Federal entities without reimbursement. |
| D850 | To record inventory or operating materials and supplies acquired through exchange of non-monetary assets. |
| D852 | To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement. |
| D853 | To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement. |
| D854 | To record the transfer-in of investments from others without reimbursement. |
| D855 | To record the transfer-in of accounts payable from others without reimbursement. |

**U.S. Government Standard General Ledger
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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| E102 | To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget (OMB) approval. |
| E104 | To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule. |
| E106 | To record the binding contracts entered into by private lenders. |
| E108 | To record the disbursement of a loan. |
| E110 | To record the repayment of principal from borrowers. |
| E202 | To record activity for current-year purchases of assets. |
| F104 | To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized. |
| F106 | To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F107 | To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F108 | To record the reduction of permanent indefinite resources when a warrant is received. |
| F109 | To record the removal of unfilled customer orders without advance in excess of obligations. |
| F110 | To record the removal of unfilled customer orders with advance and to return advance in excess of obligations. |
| F112 | To record adjustments for anticipated resources not realized. |
| F113 | To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend. |
| F114 | To record adjustments for anticipated reductions not realized. |
| F116 | To record adjustments for resources realized in excess of those anticipated. |
| F118 | To record adjustments for reductions to resources in excess of those anticipated. |
| F120 | To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F122 | To record the cancellation of authority not previously expired and to withdraw funds. |
| F124 | To record the closing of miscellaneous receipts at the end of the year. |
| F126 | To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F). |
| F128 | To record the cancellation of a valid obligation and account payable in the "canceling appropriation." |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| F130 | To reinstate the valid account payable in the canceled appropriation for financial statement presentation. |
| F132 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> the amount needed to cover current-year obligations. |
| F134 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations. |
| F136 | To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale. |
| F138 | To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security. |
| F140 | To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury. |
| F144 | To record the cancellation of a receivable for reimbursable activity. |
| F204 | To record the consolidation of actual net-funded resources and reductions for withdrawn funds. |
| F206 | To record the closing of fiscal-year contract authority. |
| F208 | To record the closing of fiscal-year borrowing authority. |
| F210 | To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F211 | To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F212 | To record the closing of unobligated balances to expiring authority. |
| F214 | To record the closing of paid delivered orders to total resources. |
| F215 | To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F216 | To record the closing of related adjustments to delivered orders - obligations, paid. |
| F218 | To record the closing of related adjustments and transfers to delivered orders - obligations, unpaid. |
| F222 | To record the closing of related adjustments and transfers to undelivered orders, obligations prepaid and advanced. |
| F226 | To record the closing of related adjustments and transfers to undelivered orders, obligations and unpaid. |
| F228 | To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|--|
| F229 | To record the closing of miscellaneous receipts at the end of the year. See F124 |
| F230 | To record the closing of gains and miscellaneous items into cumulative results of operations. |
| F231 | To record the closing of losses and miscellaneous items into cumulative results of operations. |
| F233 | To record closing of fiscal-year activity to unexpended appropriations. |
| F234 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. |
| F236 | To record the closing of apportioned authority of guaranteed loan level into unused authority. |
| F238 | To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements. |
| F239 | To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements. |
| F240 | To record the closing of all unused guaranteed loan authority no longer available for use. |
| F242 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations. |
| F244 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations. |
| F245 | To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation. |
| F246 | To reclassify a temporary reduction at yearend. |
| F247 | 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. |
| F248 | To reclassify a reduction in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment. |
| F249 | To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested. |
| F250 | To reclassify a reduction recorded in an invested "Specific Treasury-Managed Trust Fund." |
| F255 | To record the closing of memorandum accounts for purchases. |
| F256 | To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable. |

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| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|-----------------------|---|
| F260 | To record the closing of USSGL account 4081 back to the original budgetary resource receivable. |
| F261 | To record the closing of USSGL account 4082 back to the original budgetary resource receivable. |
| F262 | To record the closing of USSGL account 4083 back to the original budgetary resource receivable. |
| F263 | To record the closing of USSGL account 4230 back to the original budgetary resource receivable. |
| F264 | To record the closing of USSGL account 4231 back to the original budgetary resource receivable. |
| F265 | To record the closing of USSGL account 4232 back to the original budgetary resource receivable. |
| F266 | To record the closing of USSGL account 4233 back to the original budgetary resource receivable. |
| F267 | To record the closing of USSGL account 4234 back to the original budgetary resource receivable. |

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

A100 FUNDING - Budgetary Resources Other Than Collections

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

Budgetary Entry

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

Proprietary Entry

None

- A104 To record the enactment of appropriations for other than special and trust funds.
Comment: If appropriations were anticipated, credit USSGL account 4120. Appropriation anticipated, see TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. Do not make a proprietary entry for continuing resolution activity.
Transaction Origin: USSGL TC-1005

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
 Debit 4112 Liquidation of Deficiency - Appropriations
 Debit 4115 Loan Subsidy Appropriation
 Debit 4117 Loan Administrative Expense Appropriation
 Debit 4118 Reestimated Loan Subsidy Appropriation
 Debit 4119 Other Appropriations Realized
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

- A105 To record an adjustment to the annualized level of an appropriation based on a continuing resolution.
Comment: Use this transaction when the proposed annualized level of appropriation is less than the enacted level.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4119 Other Appropriations Realized

Proprietary Entry

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds 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 Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
Transaction Origin: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

Debit 4384 Temporary Reduction 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

- 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.
Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of funds

Budgetary Entry

Debit 4150 Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds 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**

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

Comment: See USSGL TC-A110 for gaining funds.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of funds.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 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.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 appropriated trust fund expenditure transfers

Budgetary Entry

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

Transaction Origin: USSGL TC-1075

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4510 Apportionments

Proprietary Entry

None

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

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4590 Apportionments - Anticipated Resources - Program Subject to Apportionment

Proprietary Entry

None

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

- 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.
Transaction Origin: USSGL TC-1085

Budgetary Entry

Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

- A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
Comment: USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A186, A304, A305, **A308**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, C351, D108, D110, D134.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4590 Apportionments - Anticipated Resources - Program 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 (bold transaction numbers reference a reversal): A186, A304, A305, **A308**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, C351, D108, D110, D134.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

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

Proprietary Entry

None

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

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

Transaction Origin: USSGL Advance Funding Scenario

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

Proprietary Entry

None

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

Comment: Reverse this transaction when authority is released.

Transaction Origin: USSGL TC-1065

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

A127 To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation.

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority - Available
Debit 4620 Unobligated Funds 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.

Transaction Origin: 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

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

- A129 To record spending authority from offsetting collections temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

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

Budgetary Entry

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds 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.

Transaction Origin: 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

- 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 Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Transaction Origin: 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

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

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 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.

Transaction Origin: 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

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, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.

Transaction Origin: 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

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

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. There is no affect on USSGL account 1010 when authority is temporarily reduced. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Transaction Origin: 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

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

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

Transaction Origin: USSGL TC-1160

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4620 Unobligated Funds 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

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

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

Transaction Origin: USSGL TC-1075

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry

None

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

A138 To record estimated recoveries of prior-year obligations.

Transaction Origin: USSGL TC-1007

Budgetary Entry

Debit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

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.

Transaction Origin: 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.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A142 To record anticipated nonexpenditure payments to Treasury.

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

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

- 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 SFFAS #5 for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability.
Transaction Origin: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

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

Proprietary Entry

Debit 5765 Non-Expenditure 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.
Transaction Origin: Credit reform case study

Budgetary Entry

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

Proprietary Entry

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

- A148 To record the decreases to indefinite borrowing authority.
Transaction Origin: USSGL implementation guidance; FASAB #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

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

A150 To record subsidy payable accrued in the program account.

Transaction Origin: Credit reform case study

Budgetary Entry

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

Proprietary Entry

Debit 2179 Contra Liability for Subsidy Payable to the Financing Account
Credit 2170 Subsidy Payable to the Financing Account

A152 To record indefinite or definite borrowing authority.

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

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds 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-B204.

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized
Credit 4042 Estimated Indefinite Borrowing Authority

Proprietary Entry

None

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

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

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4119 Other Appropriations Realized
Credit 4140 Substitution of Borrowing Authority

Transaction continued...

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

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.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2510 Principal Payable to the Bureau of the Public Debt
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.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

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

Proprietary Entry

None

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

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

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

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

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds 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-B204.
Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

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

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

- A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
Transaction Origin: Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

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

Proprietary Entry

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

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

A172 To record anticipated actual reductions to contract authority.

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

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority

Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry

None

A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).

Transaction Origin: Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

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

Credit 4136 Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources -Transfers-In

A174 To record 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.

Transaction Origin: 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

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

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

Budgetary Entry

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

and

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

Proprietary Entry

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

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

Budgetary Entry

Debit 4032 Estimated Contract Authority
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds 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.
Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds 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**

- 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.
Transaction Origin: 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

- A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4510 Apportionments
 Debit 4620 Unobligated Funds 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.
Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority
 Credit 4170 Transfers - Current-Year Authority
 Credit 4175 Allocation Transfers of Current-Year Authority

Proprietary Entry

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

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

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

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

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4175 Allocation Transfers of Current-Year Authority

Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A182 To record in the financing account an appropriation received for a modification adjustment transfer.

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5790 Other Financing Sources

and

Debit 7290 Other Losses

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

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

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

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriation Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

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

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

Budgetary Entry

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

Proprietary Entry

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

A185 To record the amount returned to a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS) that was permanently reduced in an associated special or trust expenditure TAFS. This transaction occurs in the same year as the permanent reduction.

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

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.

Transaction Origin: USSGL TC-4030

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

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

- A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
Comment: When receipts become available for obligation, see USSGL TC-A190.
Transaction Origin: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - 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

- A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
Comment: When receipts are originally collected, see USSGL TC-A188.
Transaction Origin: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds 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.
Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

None

- A196 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C217 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

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

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

A200 FUNDING - Authority Transfers

A204 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

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

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

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments
Debit 4620 Unobligated Funds 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
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A217 To record realized authority to be transferred in to a receiving allocation Treasury 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**

- A218 To record budget authority temporarily reduced in an allocation Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.
Comment: Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The parent TAFS simultaneously posts USSGL TC-A221.

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

and

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 Transfer of Currently Invested Balances

- A219 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

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

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

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
 Debit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

- A221 To adjust the payable due for amounts previously appropriated to the allocation 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 Circular 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-A218.

Transaction Origin: 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 Transfer of Currently Invested Balances
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

- A223 To record the realized authority to be transferred out to a receiving allocation Treasury 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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A225 To record an actual nonexpenditure transfer-out to an allocation Treasury 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

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

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

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

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

Proprietary Entry

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

- A230 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.

Comment: Refer to USSGL TC-A231 to record the parent agency receiving funds from the receiving agency. Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received. Record USSGL account 1330 if the receivable was previously established.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments
 Debit 4620 Unobligated Funds 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
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury
 Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

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

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds 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

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

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

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

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

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

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A237 To record the transfer out of expired unobligated expenditure transfers receivable.

Transaction Origin: 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

A238 To record the transfer in of expired unobligated expenditure transfers receivable.

Transaction Origin: 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

Transaction continued...

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

Proprietary Entry

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

A240 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS).

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.

Transaction Origin: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4191 Balance Transfers - Extensions 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
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A241 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS).

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.

Transaction Origin: 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 - Extensions of Availability Other Than Reappropriations

Proprietary Entry

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

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

Transaction Origin: USSGL TC-1008

Budgetary Entry

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

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

None

A246 To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.

Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts.

Transaction Origin: USSGL implementation guidance; appropriation transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
 Debit 4190 Transfers - Prior-Year Balances
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

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

A248 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.

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

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
 Debit 4180 Anticipated Transfers - Prior-Year Balances
 Credit 4170 Transfers - Current-Year Authority
 Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

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

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

- A249 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds.
Comment: Transfer of USSGL accounts 4450 and 4620.
Transaction Origin: 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

- A250 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure 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-A263, A255R, A285, and A287.
Transaction Origin: 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

- A251 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.
Transaction Origin: 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

Transaction continued...

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

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

- A252 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-A253, A255, A284 and A286.
Transaction Origin: 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

- A253 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-A252, A255, A284, and A286.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; 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

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

- A254 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 general fund to special funds. Transfer of USSGL account 4801.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; 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

- A255 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
Comment: When appropriate use in conjunction with USSGL TCs-A252, A253, A284 and A286.
 Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A250, A263, A285, and A287.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
 Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 1010 Fund Balance With Treasury

- A256 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A257 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.
Transaction Origin: 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 to Others
 Credit 1450 Prepayments

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

A257 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-A256 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.

Transaction Origin: 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 to Others

Debit 1450 Prepayments

Credit 3102 Unexpended Appropriations - Transfers-In

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

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

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

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1335 Expenditure Transfers Receivable

Credit 5750 Expenditure Financing Sources - Transferred In

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

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 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**

A260 To record the actual collection of the appropriation trust fund expenditure transfer.
Transaction Origin: USSGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

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

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

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

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

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

A262 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: See notes at the beginning of this Section. Transfer of USSGL account 4801.

Transaction Origin: 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

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

A263 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-A250, A255R, A285, and A287.

Transaction Origin: 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

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

Comment: For payments received from a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-C190.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

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

Proprietary Entry

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

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

Comment: For payments made to a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

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

Proprietary Entry

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

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

A267 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.

Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds 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

A268 To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund 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.

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

Budgetary Entry

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

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

Comment: Refer to Office of Management and Budget Circular 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-A271 in the Treasury-Managed Trust Fund TAFS.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

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

Transaction continued...

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

Debit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable -
Temporary Reduction
Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Receivable

Proprietary Entry

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

A270 To record a payable for amounts appropriated from a Treasury-Managed Trust Fund 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.

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable

Proprietary Entry

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

A271 To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" Treasury Appropriation Fund Symbol (TAFS) to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a temporary reduction.

Comment: Refer to Office of Management and Budget 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-A269 in the Agency Trust Fund Expenditure TAFS.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable
Credit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified -
Payable - Temporary Reduction

Proprietary Entry

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

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

A272 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund 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-A268 for establishing the receivable.

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

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In
Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

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

A274 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund 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-A270 for establishing the payable.

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

Budgetary Entry

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

Proprietary Entry

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

A276 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury 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.

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

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds 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**

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

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

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A280 To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by 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.

Transaction Origin: 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

A281 To record the payable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by 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.

Transaction Origin: 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

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

A282 To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

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

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

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

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

A283 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."

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

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

Budgetary Entry

Debit 4172 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

A284 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.

Transaction Origin: 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

Transaction continued...

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

Proprietary Entry

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

- A285 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 or USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively.
Transaction Origin: 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

- A286 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-A252, A253, A255 and A284.
Transaction Origin: 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

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

- A287 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-A250, A255R, A263, and A285.
Transaction Origin: 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
- A288 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-A289 for the receiving agency.
Transaction Origin: 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 to Others
 Credit 1450 Prepayments
- A289 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-A288 for the transferring agency.
Transaction Origin: 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 to Others
 Debit 1450 Prepayments
 Credit 5720 Financing Sources Transferred In without Reimbursement

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

A290 To record in the transferring agency the transfer-out of unfilled customer orders with advance.
Transaction Origin: 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

A291 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
Transaction Origin: 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**

A300 FUNDING - Reimbursables and Other Income

- A302 To record anticipated reimbursements.
Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.
Transaction Origin: USSGL TC-1030

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A304 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.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

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

Proprietary Entry

None

- A305 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.
Transaction Origin: Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4252 Reimbursement of 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

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

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

Comment: See USSGL TC-C182

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected

Credit 4222 Unfilled Customer Orders With Advance

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

Proprietary Entry

Debit 2310 Advances From Others

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

Comment: Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. 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.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

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

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances From Others

Credit 1010 Fund Balance With Treasury

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

Comment: The ordering agency uses USSGL TC-B204.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

B100 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

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

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds 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.

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

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

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

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

Transaction Origin: Credit reform case studies

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

and

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

- B106 To record subsidy disbursement from the program account to the financing account not previously obligated.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Transaction Origin: Credit reform case studies

Budgetary Entry

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

Proprietary Entry

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

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

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

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-B322 for accrued interest.

Transaction Origin: Credit reform case studies

Budgetary Entry

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

Proprietary Entry

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

B110 To record a confirmed disbursement schedule.

Comment: Clearing from unpaid to paid.

Transaction Origin: USSGL TC-3030

Budgetary Entry

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

Proprietary Entry

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

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

B112 To record accrued interest paid.
Comment: See USSGL TC-B322 for the accrued liability.

Budgetary Entry

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

Proprietary Entry

Debit 2140 Accrued Interest Payable
Credit 1010 Fund Balance With Treasury

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Transaction Origin: Credit reform case studies

Budgetary Entry

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

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Transaction Origin: Credit reform case studies

Budgetary Entry

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

Proprietary Entry

Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

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

Proprietary Entry

Debit 5890 Tax Revenue Refunds
 Credit 1010 Fund Balance With Treasury

- B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
Transaction Origin: USSGL implementation guidance; changes related to capital transfers and repayment of debt

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

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury
 Credit 4151 Actual Capital Transfers to 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

- B120 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, debit USSGL account 4450 or 4620.

Transaction Origin: USSGL TC-3010

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury
 Credit 4146 Actual Repayments of Debt, Current-Year Authority
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

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

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

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

Transaction Origin: USSGL TC-3010

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds 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

B123 To record 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.

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

Budgetary Entry

None

Transaction continued...

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

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

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.

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds 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 the sale of Federal securities at a discount.

Budgetary Entry

None

Transaction continued...

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 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.
Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

Budgetary Entry

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

Proprietary Entry

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

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

B134 To record appropriations used this fiscal year.
Comment: This transaction does not stand alone. This transaction is not recorded by special or non-revolving trust funds, with the exception of special funds that receive appropriation or allocation transfers from general fund appropriated Treasury Appropriation Fund Symbol (TAFS). USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A146, A267, B102, B105, B106, B107, B109, B118, B122, B130, B302, B304, B306, B314, B322, B332, B334, B344, B346, B404, **C132, C134, C136, C137, C138, C139**, C206, **D102, D104, D106, D108, D110**, D114, D116, D126, D132, **D134**, D402, D404, D406, D408, D410, D616.

Transaction Origin: USSGL implementation guidance; appropriations used

Budgetary Entry

None

Proprietary Entry

Debit 3107 Unexpended Appropriations - Used

Credit 5700 Expended Appropriations

B136 To record in the liquidating account the 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.

Transaction Origin: Credit reform liquidating account case study

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

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

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

Proprietary Entry

Debit 2970 Resources Payable to Treasury

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 1010 Fund Balance With Treasury

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

Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A266 for nonexchange expenditure transfers-out.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Credit 1190 Other Cash

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

Budgetary Entry

None

Proprietary Entry

Debit 2310 Advance From Others
Credit 1200 Foreign Currency

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

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

B202 To record a commitment of unobligated amounts in programs subject to apportionment.

Comment: To decrease the commitment, reverse this transaction.

Transaction Origin: USSGL TC-2005

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

None

B203 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

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

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

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds 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**

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

Comment: See USSGL TC-B404 for the expense.

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds 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 to Others

Debit 1450 Prepayments

Credit 1010 Fund Balance With Treasury

B208 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.

Transaction Origin: USSGL 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

B209 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.

Transaction Origin: 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**

- B210 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.
Transaction Origin: 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

- B211 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.
Transaction Origin: 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**

B300 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

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

Comment: If funded by a direct appropriation, also post USSGL TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020

Budgetary Entry

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

Proprietary Entry

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

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

- B304 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC-2020

Budgetary Entry

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

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**

- B306 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 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**

B308 To reclassify payable schedules for disbursements to “in-transit” until the payment schedule is confirmed.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2130 Contract Holdbacks
 Debit 2160 Entitlement Benefits Due and Payable
 Debit 2190 Other Accrued Liabilities
 Debit 2990 Other Liabilities
 Credit 2120 Disbursements in Transit

B310 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

B314 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-B316. Also post USSGL TC-B134.

Transaction Origin: 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**

B316 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
Comment: Simultaneously post USSGL TC-B314 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.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4350 Canceled Authority
Credit 4201 Total Actual Resources - Collected

Proprietary Entry

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

B318 To record the collecting agency's estimated accrued tax refunds payable and related interest.

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

Budgetary Entry

None

Proprietary Entry

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

B322 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.

Transaction Origin: 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**

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

Comment: Reverse this entry for a decrease.

Transaction Origin: USSGL implementation guidance; FECA liability

Budgetary Entry

None

Proprietary Entry

Debit 7600 Changes in Actuarial Liability
 Credit 2650 Actuarial FECA Liability
 Credit 2690 Other Actuarial Liabilities

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

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

Transaction Origin: Credit reform case study

Budgetary Entry

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

Proprietary Entry

Debit 1551 Foreclosed Property
 Credit 2110 Accounts Payable

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

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL implementation guidance; FASAB #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

B338 To record the fair market value of real and intangible forfeited property.

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

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
 Credit 2320 Deferred Credit

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 Deferred Credits

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

Budgetary Entry

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

Proprietary Entry

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

B346 To record capital lease liability.
Comment: If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-E202 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**

B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B402 To record revenue received in advance.
Transaction Origin: USSGL TC-4140

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

B404 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.

Comment: See USSGL TC-A306 to see the reimbursable authority and USSGL TC-B206 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

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

Proprietary Entry

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

Transaction continued...

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

Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
 Credit 1410 Advances to Others
 Credit 1450 Prepayments

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

C100 COLLECTIONS AND RECEIVABLES - Receipts

- C101 To record the transfer of recognized subsidy from the programs fund to the financing fund.
Transaction Origin: 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.

Transaction Origin: 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.

Transaction Origin: 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

- C104 To record the collection of subsidy for loan modification costs in the financing account.

Transaction Origin: Credit reform case studies

Budgetary Entry

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

Proprietary Entry

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

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

- 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.
Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4510 Apportionments
 Credit 4610 Allotments - Realized Resources

and

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

- C108 To record the receipts reported into deposit funds and clearing accounts.
Comment: See USSGL TC-C152
Transaction Origin: USSGL TC-3045

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1190 Other Cash
 Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

- C109 To record the receipt of previously anticipated collections.
Comment: See USSGL TC-C108 for unidentified collections. 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-A306, A308, A310, and C186 for reimbursable agreement transactions.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4260 Actual Collections of "governmental-type" Fees
 Debit 4261 Actual Collections of Business-Type Fees
 Debit 4262 Actual Collections of Loan Principal
 Debit 4263 Actual Collections of Loan Interest
 Debit 4264 Actual Collections of Rent

Transaction continued...

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

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

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

Budgetary Entry

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

Proprietary Entry

None

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

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

Comment: See USSGL TC-B206 for application of an advance.

Transaction Origin: USSGL TC-3115

Budgetary Entry

Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1410 Advances to Others

Credit 1450 Prepayments

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

Comment: 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.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4261 Actual Collections of Business-Type Fees

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2320 Deferred Credits

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.

Transaction Origin: 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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1623 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-D510 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. 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.

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

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Debit 4273 Interest Collected From Treasury
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds 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-C208 must have previously been recorded. Reverse proprietary entry in USSGL TC-C208.
Transaction Origin: Credit reform case studies

Budgetary Entry

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

Proprietary Entry

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

**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.

Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations.

Budgetary Entry

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1410 Advances to Others

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 TC-E202 to track purchases.

Transaction Origin: USSGL TC-4050

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds 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

Transaction continued...

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

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

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. Also post USSGL TC-E202 to track purchases.

Transaction Origin: 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

Transaction continued...

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

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

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

Comment: USSGL TC-C212 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. 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.

Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

and

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

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-C212 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

and

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

- 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: See USSGL guidance on Federal Employee Health Benefit/Leave Without Pay Status. Reverse USSGL TC-B134.

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

and

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

- C140 To record the collection of receivables from Federal sources.

Budgetary Entry

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

Proprietary Entry

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

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

- C142 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
Comment: If revenue was previously accrued, do not make the entries to USSGL accounts 5990 or 2980 (see USSGL TC-C143). See USSGL **TC-F124** ~~TC-F229~~ for the preclosing adjusting entry recorded at yearend.
Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5310 Interest Revenue - 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

and

Debit 5990 Collections for Others
 Credit 2980 Custodial Liability

- C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
Comment: For other than IRS. If revenue was not previously accrued, see USSGL TC-C142. See USSGL **TC-F124** ~~TC-F229~~ for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Proprietary Entry

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

and

Debit 5990 Collections for Others
 Credit 5991 Accrued Collections for Others

For tax revenue:

Debit 5801 Tax Revenue Accrual Adjustment
 Credit 5800 Tax Revenue

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

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

Comment: Reverse entry upon disposition of undeposited collections.

Transaction Origin: USSGL TC-4120

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections

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

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

Comment: For budgetary impact, see USSGL TC-C148.

Transaction Origin: USSGL TC3050

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

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

Comment: Other than from reimbursable agreement, see USSGL TC-A300s. 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

C150 To record the receipt of other cash.

Comment: See USSGL TC-C108.

Transaction Origin: USSGL TC4135

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Credit 2990 Other Liabilities

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

- 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.
Transaction Origin: USSGL TC-4145

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

- C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: 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

- C158 To record cash donations as budgetary resources, as allowed by law.
Comment: See USSGL TC-C202 and/or TC-C226 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.
Transaction Origin: USSGL TC-4195

Budgetary Entry

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

Proprietary Entry

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

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

- C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for pre-Credit Reform.
Transaction Origin: 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.
Transaction Origin: 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

- C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for post-Credit Reform.
Transaction Origin: 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

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

C164 To record non-cash assets donated by the public.
Transaction Origin: USSGL TC-5100

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished goods
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
Comment: When seized cash is deposited, see USSGL TC-C168.

Budgetary Entry

None

Proprietary Entry

Debit 1531 Seized Monetary Instruments
 Credit 2990 Other Liabilities

C168 To record seized cash deposited in a deposit fund.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities
 Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

and

Debit 1532 Seized Cash Deposited
 Credit 1531 Seized Monetary Instruments

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

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

Budgetary Entry

None

Proprietary Entry

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

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

C174 To record undeposited cash that was forfeited.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities
Credit 1531 Seized Monetary Instruments

Debit 1110 Undeposited Collections
Credit 5900 Other Revenue

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

C176 To record cash deposited after forfeiture.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds 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.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

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

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

- C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
Comment: 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.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2310 Advances From Others

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2310 Advances From Others

- C186 To record the collection of receivables in the performing agency for reimbursable services.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
 Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

- C188 To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See USSGL TCs-A182 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Transaction continued...

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

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-A264 for nonexchange expenditure transfers-in.
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Credit 5600 Donated Revenue

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

Budgetary Entry

None

Proprietary Entry

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

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

C200 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C202 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.

Comment: Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C226.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1325 Taxes Receivable

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5801 Tax Revenue Accrual Adjustment

Credit 5900 Other Revenue

and

Debit 5991 Accrued Collections for Others

Credit 2980 Custodial Liability

C204 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

Comment: Applicable to guaranteed loans

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance With Treasury

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

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 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**

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

- C215 To record interest receivable on Treasury securities.
Comment: See USSGL TC-A196 for special funds and non-revolving trust funds.

Budget Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
Credit 5311 Interest Revenue - Investments

- C216 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.
Comment: These are not budgetary resources until collected.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Transaction continued...

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

Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5900 Other Revenue

C217 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

Comment: These are not budgetary resources until collected.

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1340 Interest Receivable
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - 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

C218 To record establishment of current-period earnings on income received in advance.

Comment: See USSGL TC-B402 for collection entry.

Transaction Origin: USSGL TC-4045

Budgetary Entry

None

Proprietary Entry

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

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

C220 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Debit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

C222 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way that the Department of Defense accounts for repairable items involving trade-ins.

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

Accounts receivable represents the cash amount the vehicle procurer will receive from the customer:

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Credit 1529 Inventory - Allowance

Credit 5790 Other Financing Sources

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

C224 To record loans other than credit reform.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

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

Proprietary Entry

Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C226 To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.

Comment: For custodial revenue other than interest, see USSGL TC-C202.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue

and

Debit 5991 Accrued Collections for Others
Credit 2980 Custodial Liability

C228 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry

None

Proprietary Entry

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

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

C230 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1200 Foreign Currency

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

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

- C302 To record the sale of Federal securities purchased at a premium. The sale results in a gain.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. 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.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Debit 4273 Interest Collected From Treasury
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds 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

- C304 To record the sale of Federal securities purchased at a premium. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Transaction continued...

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

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

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

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds 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**

- C308 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

- Debit 4070 Anticipated Collections From Federal Sources
- Debit 4120 Appropriations Anticipated - Indefinite
- Debit 4394 Receipts Unavailable for Obligation Upon Collection
- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4620 Unobligated Funds 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**

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

Budgetary Entry

*None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1310 Accounts Receivable
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal Use Software
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - 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

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

Budgetary Entry

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

Proprietary Entry

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

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

- C316 To record the loss (or 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.
Transaction Origin: 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
- C318 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.
Transaction Origin: Credit reform case study
- Budgetary Entry**
 Debit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4060 Anticipated Collections From Non-Federal Sources
- Proprietary Entry**
 Debit 1010 Fund Balance With Treasury
 Debit 1350 Loans Receivable
 Credit 1551 Foreclosed Property
- C320 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. 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
- Transaction continued...

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

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

C322 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
Comment: The budgetary entry is the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or 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
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the
 Public Debt
 Debit 5311 Interest Revenue - Investments
 Debit 7211 Losses on Disposition of Investments
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1690 Other Investments
 Credit 7111 Gains on Disposition of Investments

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

- C324 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

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

- C326 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds 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**

- C328 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.
Transaction Origin: USSGL implementation guidance; disposition of personal property

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 7210 Losses on Disposition of Assets - 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

- C329 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.
Transaction Origin: 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

- C330 To record the sale of stockpile materials.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 6500 Cost of Goods Sold
 Credit 1572 Stockpile Materials Held for Sale
 Credit 5900 Other Revenue

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

C332 To record stockpile materials sold at a gain.

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

Budgetary Entry

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

Proprietary Entry

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

C334 To record stockpile materials sold at a loss.

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

Budgetary Entry

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

Proprietary Entry

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

C336 To record the collection of sale proceeds from forfeited personal property sold.

Transaction Origin: For special fund transaction, see USSGL implementation guidance; receipts not available for obligation upon collection; for seized assets, see USSGL implementation guidance: accounting for inventory and related property.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

and

Debit 2320 Deferred Credits
Credit 1541 Forfeited Property Held for Sale

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

C340 To record the sale of forfeited property.

Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C342 To record the proceeds from commodities sold.

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

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

C344 To record a loss on the sale of commodities.

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

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

Budgetary Entry

None

Proprietary Entry

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

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

C345 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

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

Transaction Origin: USSGL TC-5080

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

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

C348 To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.

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

Transaction Origin: USSGL TC-5080

Budgetary Entry

Debit 4266 Other Actual Business Collection From Non-Federal Sources

Debit 4277 Other Actual Collection - Federal

Transaction continued...

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

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

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

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

Transaction Origin: USSGL TC-5080

Budgetary Entry

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

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance

Transaction continued...

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

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

C351 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.
Transaction Origin: 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

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

D100 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Upward and Downward

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

Comment: If downward adjustment is material, credit USSGL account 7400 or 7401. If immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

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

Budgetary Entry

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

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2190 Other Accrued Liabilities

Credit 1511 Operating Materials and Supplies Held for Use

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

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 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

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

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

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

Comment: If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases. Reverse USSGL TC-B134 for direct appropriations.

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

Budgetary Entry

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

Proprietary Entry

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

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

- D106 To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

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

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

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

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, 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. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, 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. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

None

Proprietary Entry

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

and

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

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

Comment: If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

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

Budgetary Entry

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

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Transaction continued...

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

Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 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
 Debit 7400 Prior-Period Adjustments - Not Restated
 Debit 7401 Prior-Period Adjustments - Restated
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2590 Other Debt
 Credit 2990 Other Liabilities

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

Comment: If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: 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
 Transaction continued...

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

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

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

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1410 Advances to Others

- D132 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.
Comment: The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC-2020

Budgetary Entry

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

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 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

Transaction continued...

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

Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Nonproduction Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable

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

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (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-D404 through D410. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations

Transaction continued...

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

Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Nonproduction Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable

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

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

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

Debit 4450 Unapportioned Authority
 Credit 4134 Contract Authority Withdrawn

Proprietary Entry

None

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

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

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

Debit 4450 Unapportioned Authority
 Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry

None

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

D200 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Writeoffs

D202 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

Comment: It includes tax return allowances and price redetermination, but not bad debt. See USSGL TC-D216 for custodial revenue.

Transaction Origin: USSGL implementation guidance; FASAB #7, accounting for revenue and other financing sources

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 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

D204 To record the estimated allowance for bad debts related to non-credit-reform receivables.

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

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

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

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

Budgetary Entry

None

Proprietary Entry

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

D206 To record the writeoff of accounts receivable.

Transaction Origin: USSGL TC-4105

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D207 To record the writeoff of taxes receivable.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

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

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

Transaction Origin: USSGL TC-4115

Budgetary Entry

None

Proprietary Entry

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

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

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

Budgetary Entry

None

Proprietary Entry

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

D212 To record the writeoff of interest receivable.

Budgetary Entry

None

Proprietary Entry

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

D213 To record the writeoff of assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal Use Software
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - 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

Transaction continued...

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1349 Allowance for Loss on Interest Receivable
 Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

and

Debit 2980 Custodial Liability
 Credit 6190 Contra Bad Debt Expense - Incurred for Others

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

Budgetary Entry

None

Proprietary Entry

Debit 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

Transaction continued...

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

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

Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others

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

Budgetary Entry
None

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

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

Budgetary Entry
None

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

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

D222 To record an adjustment for actual loss of forfeited property.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1549 Forfeited Property - Allowance

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

D224 To record an adjustment for actual loss of commodities.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support

D226 To record assets purchased to store environmental waste from past operations at net book value of zero.

Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry:

None

Proprietary Entry:

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation - Other Structures and Facilities

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

D300 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Reclassification/Revaluation

D302 To record an increase in the imprest fund.

Comment: Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.

Transaction Origin: USSGL TC-3035

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

D303 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

D304 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Transaction Origin: USSGL TC-3045

Budgetary Entry

None

Proprietary Entry

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

Credit 1010 Fund Balance With Treasury

Credit 1190 Other Cash

Credit 1532 Seized Cash Deposited

D306 To record the reclassification of expended balances held back from contractors from accounts payable.

Transaction Origin: USSGL TC-3155

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

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

D307 To record the transfer of construction-in-progress to capitalized assets or expenses.
Transaction Origin: USSGL TC-5020

Budgetary Entry

None

Proprietary Entry

Debit 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

D308 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry

None

Proprietary Entry

Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D309 To record the reclassification of expenses to “in-process type” asset accounts.
Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

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

D310 To record the raw materials used to produce goods.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D311 To record the revaluation of foreclosed property.
Transaction Origin: 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

D312 To record completed inventory items.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

D314 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
Comment: Reverse entry when assets become saleable.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

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

D316 To record the reclassification of damaged, irreparable inventory held for sale.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 7290 Other Losses

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

D317 To record damaged inventory items that need repair.

Comment: Reverse this entry when repairs are completed.**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property**Budgetary Entry**

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

D318 To record the turn-in of a broken part from operating materials and supplies held for repair.

Comment: Also post USSGL TC-D320.**Budgetary Entry**

None

Proprietary Entry

Debit 1514 Operating Materials and Supplies Held for Repair

Credit 6790 Other Expenses Not Requiring Budgetary Resources

D319 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.**Budgetary Entry**

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1519 Operating Materials and Supplies Allowance

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

- D320 To record a repaired broken part that has been returned to stock as a serviceable item.
Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D318 and D319.
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 1511 Operating Materials and Supplies Held for Use
 Credit 1514 Operating Materials and Supplies Held for Repair
- D321 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 7401 Prior-Period Adjustments - Restated
 Credit 1529 Inventory - Allowance
- D322 To record damaged inventory, using the direct method, items that need repairs.
Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 1523 Inventory Held for Repair
 Debit 6100 Operating Expenses/Program Costs
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods
- D324 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 7401 Prior-Period Adjustments - Restated
 Credit 1523 Inventory Held for Repair

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
 Credit 1527 Inventory - Finished Goods

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
 Credit 1529 Inventory - Allowance

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
 Credit 1511 Operating Materials and Supplies Held for Use

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

D332 To record the reclassification of operating materials and supplies that meet management's criteria for future use.

Comment: Reverse this entry when ready to use.

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

Budgetary Entry

None

Proprietary Entry

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

D334 To reclassify the excess or reserved assets to assets held for use.

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

Budgetary Entry

None

Proprietary Entry

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

D336 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

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

Budgetary Entry

None

Proprietary Entry

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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities
 Credit 1531 Seized Monetary Instrument

Debit 1541 Forfeited Property Held for Sale
 Credit 5900 Other Revenue

D344 To record the conversion to cash for a forfeited monetary instrument.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
 Credit 1541 Forfeited Property Held for Sale

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

D346 To record forfeited personal property placed into official use.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Debit 1542 Forfeited Property Held for Donation or Use

Credit 5900 Other Revenue

Credit 1541 Forfeited Property Held for Sale

D348 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1750 Equipment

Credit 1542 Forfeited Property Held for Donation or Use

D350 To record forfeited personal property authorized to be distributed/donated to another entity.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 2990 Other Liabilities

Debit 1542 Forfeited Property Held for Donation or Use

Credit 1541 Forfeited Property Held for Sale

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

D352 To record an adjustment to the net realizable value of commodities.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1569 Commodities Allowance

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

Budgetary Entry

None

Proprietary Entry

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

D355 To record inventory that has been lost and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D356 To record inventory that has been found and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
Credit 7190 Other Gains

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

- D358 To record a loss from the revaluation of foreign currency at the end of an accounting period.
Transaction Origin: USSGL implementation guidance “Accounting for Purchased Foreign Currency”
Comment: . Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1200 Foreign Currency

- D360 To record a gain from the revaluation of foreign currency at the end of an accounting period.
Transaction Origin: USSGL implementation guidance “Accounting for Purchased Foreign Currency”
Comment: Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Credit 7190 Other Gains

- D362 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Transaction Origin: USSGL implementation guidance “Accounting for X7000 Accounts”
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

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

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

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1200 Foreign Currency

Credit 7190 Other Gains

D366 To record the interest accruals on loan guarantee liabilities and the present value of its loans.

Transaction Origin: 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

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

D400 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accruals

D402 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-D404 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds 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 Accrued Liabilities
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable

D404 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds 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**

- D406 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.
Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds 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 Post-Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

- D408 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.
Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds 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 Accrued Liabilities

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

D410 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

Comment: In addition to this transaction, reverse USSGL TC-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1529 Inventory - Allowance

Credit 2110 Accounts Payable

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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Comment: Reverse entry for amortization of a premium

Budgetary Entry

None

Proprietary Entry

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 5311 Interest Revenue - Investments

D512 To record the amortization of subsidy for direct loans.

Transaction Origin: Credit reform direct loan case study

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
 Credit 5310 Interest Revenue - Other

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

D514 To record depreciation, amortization, and depletion expense on assets other than investments.
Transaction Origin: USSGL TC-5070

Budgetary Entry

None

Proprietary Entry

Debit 6710 Depreciation, Amortization, and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvement

Credit 1839 Accumulated Amortization on Internal Use Software

Credit 1849 Allowance for Depletion

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

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

Budgetary Entry

None

Proprietary Entry

Debit 6330 Other Interest Expenses

Credit 2180 Loan Guarantee Liability

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

D604 To record the application of overhead expenses to work-in-process.
Transaction Origin: USSGL TC-2040

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

D606 To record the inventory used for operations.
Transaction Origin: USSGL TC-5010

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

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

D612 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A310 and C186.

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

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D614 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D322 for direct method.

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

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.

Comment: See USSGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds 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**

D618 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

D620 To record stockpile materials issued for use under the consumption method.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1571 Stockpile Materials Held in Reserve

D622 To record a lien of real and intangible forfeited property in the allowance account.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property Allowance

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

**D700 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Prior-Period Adjustments**

D702 To record appropriations used for a prior period that was a result of a change in accounting principle.
Transaction origin: USSGL implementation guidance; prior-period adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated
Credit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated

D704 To record appropriations used for a prior period that was a result of a correction of an error.
Transaction origin: USSGL implementation guidance; prior-period adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated
Credit 5708 Expended Appropriations - Prior-Period Adjustments - Restated

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

D800 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS -Transfers Without Budgetary Impact

D802 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.

Transaction Origin: USSGL implementation guidance; FASAB #6 and #8, accounting for property, plant, and equipment/supplementary stewardship reporting

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

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

Debit 7210 Losses on Disposition of Assets - Other

Debit 7211 Losses on Disposition of Investments

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

D804 To record distributed personal property.

Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 1542 Forfeited Property Held for Donation or Use

D806 To record a commodity transferred to another Federal agency.

Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

D808 To record the transfer-out of non-budgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-D809, D810 and D811.

Transaction Origin: 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

D809 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-D808, D810 and D811.

Transaction Origin: 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

Transaction continued...

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

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
 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**

D810 To record the transfer-out of investments to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-D808, D809 and D811.

Transaction Origin: 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 Public Debt

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

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of Public Debt Securities

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

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

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

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

Credit 1618 Market Adjustment - Investments

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

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

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

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

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of 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**

D811 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-D808, D809, and D810.

Transaction Origin: 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 Advances From Others

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 Liability

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

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

D850 To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.

Comment: An entity receiving assets of greater value than those exchanged will recognize a gain and an entity receiving assets of lesser value recognizes a loss.

Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

Budgetary Entry

None

Transaction continued...

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

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Use
 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

D852 To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.

Comment: Refer to USSGL TCs-D853, D854, and D855.

Transaction Origin: 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**

D853 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-D852, D854 and D855.

Transaction Origin: 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

Transaction continued...

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

Credit 1559 Foreclosed Property - Allowance
 Credit 1569 Commodities - Allowance
 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

D854 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-D852, D853 and D855.

Transaction Origin: 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
 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 Adjustments - Investments

Transaction continued...

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

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 Adjustments - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustments - Investments in U.S. Treasury Zero Coupon
Bonds
Credit 5720 Financing Sources Transferred In Without Reimbursement

D855 To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs-D852, D853 and D854.

Transaction Origin: 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 Advances From Others
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 Liability
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
Credit 2995 Estimated Cleanup Cost Liability

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

E100 MEMORANDUM ENTRIES

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

Budgetary Entry

None

Proprietary Entry

None

- E104 To record the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned
Credit 8020 Guaranteed Loan Level - Apportioned

Budgetary Entry

None

Proprietary Entry

None

- E106 To record the binding contracts entered into by private lenders.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8040 Guaranteed Loan Level - Used Authority

Budgetary Entry

None

Proprietary Entry

None

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

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

Memorandum Entry

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

Budgetary Entry

None

Proprietary Entry

None

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

Memorandum Entry

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

Budgetary Entry

None

Proprietary Entry

None

- E202 To record activity for current-year purchases of assets.
Transaction Origin: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases
Comment: USSGL transactions that reference this transaction (bolds reference a reversal): B302, B304, B306, B334, B346, B404, C132, C134, D102, D104, D106, D108, D110, D114, D116, D132, and D134.

Memorandum Entry

Debit 8802 Purchases of Capitalized Assets
Credit 8801 Offset for Purchases of Capitalized Assets

Budgetary Entry

None

Proprietary Entry

None

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

F100 YEAREND - Preclosing Entries

F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
Comment: Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

Budgetary Entry

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

Proprietary Entry

None

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

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

Transaction Origin: USSGL implementation guidance; FACTS II, indefinite no year

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds 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 Advances From Others
 Credit 1010 Fund Balance With Treasury

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

- F112 To record adjustments for anticipated resources not realized.
Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
 Debit 4141 Current-Year Borrowing Authority Realized
 Debit 4450 Unapportioned Authority
 Debit 4590 Apportionments - Anticipated Resources - Program Subject to Apportionment
 Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
 Credit 4032 Estimated Contract Authority
 Credit 4042 Estimated Indefinite Borrowing Authority
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4120 Appropriations Anticipated – Indefinite
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4165 Allocations of Authority - Anticipated From Invested Balances
 Credit 4210 Anticipated Reimbursements and Other Income
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

- F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
Comment: Unobligated balances for indefinite contract or borrowing authority be zero at yearend.
Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds 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

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

F114 To record adjustments for anticipated reductions not realized.

Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority

Debit 4044 Anticipated Reductions to Borrowing Authority

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Debit 4120 Appropriations Anticipated - Indefinite

Debit 4210 Anticipated Reimbursements and Other Income

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Debit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4034 Anticipated Adjustments to Contract Authority

Credit 4044 Anticipated Adjustments to Borrowing Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

None

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

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

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4350 Canceled Authority

Proprietary Entry

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

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

Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4350 Canceled Authority

Proprietary Entry

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

NOTE – THIS ENTRY IS A PRE-CLOSING ENTRY – (Use for fiscal 2004 and subsequent reporting)

F124 To record the closing of miscellaneous receipts at the end of the year.

Comment: See USSGL TC-C142 for original transaction.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
Comment: Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance; see USSGL TC-F130 to reestablish a canceled account payable in the canceled appropriation. See Office of Management and Budget (OMB) Circular No. A-11 for additional guidance.
Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

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

Proprietary Entry

Debit 2110 Accounts Payable
Credit 6100 Operating Expenses/Program Costs

and

Debit 5700 Expended Appropriations
Credit 3107 Unexpended Appropriations - Used

- F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. 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.
Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

None

Proprietary Entry

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

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

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-F242 if the total amount of current-year receipts is not enough to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipts or Appropriation Balances Previously Precluded
From Obligation

Proprietary Entry

None

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-F244 if the total amount of current-year receipts is not enough to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From
Obligation

Proprietary Entry

None

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.

Transaction Origin: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 1618 Market Adjustment - Investments

Credit 7180 Unrealized Gains

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

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

Comment: Unrealized holding gains and losses are included in earnings.

Transaction Origin: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 7280 Unrealized Losses

Credit 1618 Market Adjustment - Investments

F140 To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the balance sheet, USSGL account 7180, "Unrealized Gains" may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

Transaction Origin: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1638 Market Adjustment - Investments in Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in Zero Coupon Bonds

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.

Transaction Origin: USSGL implementation guidance; expired and cancelled 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

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

F200 YEAREND - Closing Entries

F204 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Funds TAFS -Transfers-Out

Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Debit 4146 Actual Repayments of Debt, Current-Year Authority

Debit 4147 Actual Repayments of Debt, Prior-Year Balances

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

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

Debit 4167 Allocations of Realized Authority -Transferred From Invested Balances

Debit 4170 Transfers - Current-Year Authority

Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred

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

Debit 4176 Allocation Transfers of Prior-Year Balances

Debit 4190 Transfers - Prior-Year Balances

Debit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations

Debit 4195 Transfers of Obligated Balances

Debit 4201 Total Actual Resources - Collected

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 Treasury-Managed Trust Funds TAFS - Transfers-In

Credit 4138 Appropriation To Liquidate Contract Authority

Credit 4148 Resources Realized From Borrowing Authority

Credit 4150 Reappropriations

Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4173 Non-Allocation Transfers of Invested Balances - Transferred

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

Credit 4176 Allocation Transfers of Prior-Year Balances

Credit 4190 Transfers - Prior-Year Balances

Credit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations

Credit 4195 Transfers of Obligated Balances

Credit 4201 Total Actual Resources - Collected

Credit 4212 Liquidation of Deficiency - Offsetting Collections

Credit 4252 Reimbursements and Other Income Earned - Collected

Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Transaction continued...

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

Credit 4260 Actual Collections of “governmental-type” Fees
 Credit 4261 Actual Collections of Business-Type Fees
 Credit 4262 Actual Collections of Loan Principal
 Credit 4263 Actual Collections of Loan Interest
 Credit 4264 Actual Collections of Rent
 Credit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4267 Other Actual “governmental-type” Collections From Non-Federal Sources
 Credit 4271 Actual Program Fund Subsidy Collected
 Credit 4273 Interest Collected From Treasury
 Credit 4275 Actual Collections From Liquidating Fund
 Credit 4276 Actual Collections From Financing Fund
 Credit 4277 Other Actual Collections - Federal
 Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

None

F206 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 4133 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

F208 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**

F210 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

F211 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

F212 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
 Debit 4430 Unapportioned Authority - OMB Deferral
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds 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**

F214 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

F215 To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Transaction Origin: USSGL Implementation Guidance - Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded
From Obligation

and

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From
Obligation

Proprietary Entry

None

F216 To record the closing of related adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F214 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

Credit 4902 Delivered Orders - Obligations, Paid

and

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry

None

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

- F218 To record the closing of related 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

and

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders -
Obligations, Recoveries

Proprietary Entry

None

- F222 To record the closing of related adjustments 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

and

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**

F226 To record the closing of related adjustments and transfers to undelivered orders, obligations and 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

and

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered
Orders - Obligations, Recoveries

Proprietary Entry

None

F228 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Debit 5100 Revenue From Goods Sold
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - 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 - Restated
Debit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated
Debit 5720 Financing Sources Transferred In Without Reimbursement
Debit 5740 Appropriated Earmarked Receipts Transferred In
Debit 5750 Expenditure Financing Sources - Transfers-In
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
Debit 5780 Imputed Financing Sources
Debit 5790 Other Financing Sources

Transaction continued...

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

Debit 5800 Tax Revenue Collected
 Debit 5801 Tax Revenue Accrual Adjustment
 Debit 5900 Other Revenue
 Debit 6190 Contra Bad Debt Expense - Incurred for Others
 Debit 6199 Adjustments to Subsidy Expense
 Debit 6600 Applied Overhead
 Debit 6610 Cost Capitalization Offset
 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 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 Contribution to Employee Benefit Program Not Requiring Current-Year Budget
 Authority - Unobligated
 Credit 6900 Nonproduction Costs

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

NOTE – THIS ENTRY IS A PRE-CLOSING ENTRY – See F124 (Use for fiscal 2004 and subsequent reporting)

~~F229 – 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~~

F230 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets - 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 - Not Restated

Debit 7401 Prior-Period Adjustments - Restated

Debit 7600 Changes in Actuarial Liability

Credit 3310 Cumulative Results of Operations

F231 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Credit 7210 Losses on Disposition of Assets - 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 - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

Credit 7500 Distribution of Income - Dividend

Credit 7600 Changes in Actuarial Liability

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

F233 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations - Cumulative

Debit 3101 Unexpended Appropriations - Appropriations Received

Debit 3102 Unexpended Appropriations - Transfers-In

Debit 3106 Unexpended Appropriations - Adjustments

Debit 3107 Unexpended Appropriations - Used

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

Credit 3100 Unexpended Appropriations - Cumulative

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 3106 Unexpended Appropriations - Adjustments

Credit 3107 Unexpended Appropriations - Used

Credit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

F234 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Comment: Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

Budgetary Entry

None

Proprietary Entry

None

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

F236 To record the closing of apportioned authority of guaranteed loan level into unused authority.
Comment: Prior-year balance of unused authority.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8045 Guaranteed Loan Level - Unused Authority

Budgetary Entry

None

Proprietary Entry

None

F238 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the 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 Lenders

Budgetary Entry

None

Proprietary Entry

None

F239 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the 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

Budgetary Entry

None

Proprietary Entry

None

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

F240 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 Guaranteed Loan Level

Budgetary Entry

None

Proprietary Entry

None

F242 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipts or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F244 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

Proprietary Entry

None

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

- F245 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 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation.
Transaction Origin: 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

- F246 To reclassify a temporary reduction at yearend.
Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.
Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority
 Debit 4383 Temporary Reduction - Prior-Year Balances
 Credit 4384 Temporary Reduction Returned by Appropriation

Proprietary Entry

None

- F247 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-F248.
Transaction Origin: 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**

- F248 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-F247.
Transaction Origin: 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 Returned by Appropriation
- Proprietary Entry**
 None
- F249 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.
Comment: Use this transaction only with "Specific Treasury-Managed Trust Funds." The Bureau of the Public Debt simultaneously posts USSGL TC-F250.
Transaction Origin: 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 Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction
- Proprietary Entry**
 None
- F250 To reclassify a reduction recorded in an invested "Specific Treasury-Managed Trust Fund."
Comment: Only use this transaction with specific invested special and trust Treasury Appropriation Fund Symbol (TAFS). The agency TAFS simultaneously posts USSGL TC-F249.
Transaction Origin: USSGL implementation guidance; Temporary Reductions
- Budgetary Entry**
 Debit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction
 Credit 4384 Temporary Reduction Returned by Appropriation
- Proprietary Entry**
 None

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

F255 To record the closing of memorandum accounts for purchases.

Transaction Origin: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Budgetary Entry

Debit 8801 Offset for Purchases of Capitalized Assets
Credit 8802 Purchases of Capitalized Assets

Proprietary Entry

None

F256 To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: 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

F260 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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 a Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

None

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

- F261 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: 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
- F262 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: 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
- F263 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: 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
- F264 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: 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

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

F265 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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

F266 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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

F267 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: 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

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

ACCOUNT NUMBER AND TITLE: **1010 FUND BALANCE WITH TREASURY**

| DEBIT | | | | CREDIT | | |
|----------------|---------------|------|---------------|----------------|----------------|-----------------|
| A104 | A255 R | C132 | C314 | A105 | A267 | B128 |
| A110 | A260 | C134 | C316 | A106 | A274 | B128 AP |
| A133 AP | A262 | C136 | C318 | A112 | A278 | B129 |
| A155 | A263 | C137 | C320 | A132 | A283 | B130 |
| A156 | A264 | C138 | C322 | A133 | A285 | B136 |
| A170 | A272 | C139 | C324 | A134 | A287 | B138 |
| A171 | A276 | C140 | C326 | A136 | A308 | B206 |
| A175 | A282 | C142 | C328 | A146 | B102 | B204 |
| A181 | A284 | C143 | C329 | A166 | B103 | C163 |
| A182 | A286 | C146 | C330 | A180 | B104 | C206 |
| A184 | A305 | C148 | C332 | A183 | B105 | C224 |
| A185 | B123 | C152 | C334 | A185 AP | B106 | D122 |
| A186 | B125 | C154 | C336 | A214 | B107 | D126 |
| A188 | B127 | C158 | C340 | A225 | B108 | D302 |
| A196 | B402 | C172 | C342 | A226 | B109 | D304 |
| A219 | C103 | C176 | C348 | A230 | B110 | F106 |
| A220 | C104 | C182 | D104 | A244 | B112 | F108 |
| A224 | C106 | C184 | D108 | A248 | B114 | F110 |
| A228 | C108 | C186 | D302 R | A251 | B116 | F120 |
| A231 | C109 | C188 | D303 | A252 | B118 | F122 |
| A232 | C112 | C190 | F107 | A253 | B119 | F124 |
| A240 | C116 | C302 | F108 R | A254 | B120 | F128 AP |
| A246 | C117 | C304 | | A255 | B121 | F229 |
| A249 | C120 | C306 | | A261 | B122 | |
| A250 | C122 | C308 | | A266 | B124 | |
| | C124 | C312 | | | B124 AP | |
| | C126 | | | | B126 | |
| | C130 | | | | B126 AP | |

R = The USSGL transaction mentions "Reverse" in the description.
 AP = The USSGL transaction mentions "Also Post" in the description.

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

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

| DEBIT | CREDIT |
|----------------------|-------------------------------|
| C144 C174 D344 | C144R C146 C148 C176 |

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

| DEBIT | CREDIT |
|-------|----------------|
| D302 | D302R D303 |

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

| DEBIT | CREDIT |
|--------------|--------------|
| C108 C150 | B140 D304 |

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

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

| DEBIT | CREDIT |
|-------|--------|
| C150 | |

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

| DEBIT | CREDIT |
|--------------------------------------|------------------------------|
| B140 D360 C192 D364 C194 | B142 D362 C230 D358 |

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

| DEBIT | CREDIT |
|--|---|
| A258 C212 C312 D128 A310 C214 C345 D130 C202 C216 C350 D364 C204 C217 C351 D852 C208 C222 C210 C228 C230 | A196 C138 D206 A260 C139 D362 C106 C140 D808 C109 C143 F144 C126R C178 C130 C186 C136 C194 C137 |

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

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

| DEBIT | CREDIT |
|----------------|--|
| D206 D808 | D202 D852 D204 D214 D216 |

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

| DEBIT | CREDIT |
|--------------------------------|----------------------|
| C214 D852 C216 C217 | A196 C109 D808 |

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

| DEBIT | CREDIT |
|--------------|------------------------|
| C202 D852 | C143 D808 D207 |

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

| DEBIT | CREDIT |
|----------------|--------------------------|
| D207 D808 | D202 D216 D852 |

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

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

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| A173 | A217 | D852 | A175 | A219 | A234 | A282 |
| A177 | A268 | | A181 | A224 | A269 | D808 |
| | A280 | | A218 | A230 | A272 | |

ACCOUNT NUMBER AND TITLE: **1335 EXPENDITURE TRANSFERS
RECEIVABLE**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A238 | D852 | A237 | D808 |
| A258 | | A260 | |

ACCOUNT NUMBER AND TITLE: **1340 INTEREST RECEIVABLE**

| DEBIT | | | CREDIT | | |
|---------------|------|------|--------|------|------|
| B104AP | C214 | C220 | A196 | C161 | D210 |
| B124AP | C215 | C226 | C109 | C162 | D212 |
| B126AP | C216 | D852 | C140 | C163 | D218 |
| B128AP | C217 | | C143 | C316 | D808 |
| B129 | | | | | |

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

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

| DEBIT | CREDIT |
|----------------------|--|
| D212 D218 D808 | D202 D852 D204 D214 D216 |

ACCOUNT NUMBER AND TITLE: **1350 LOANS RECEIVABLE**

| DEBIT | CREDIT |
|---|--|
| B104 AP C224 D852 C206 C318 C220 | C109 C163 D208 D808 C161 C180 D210 C162 C316 D218 |

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

| DEBIT | CREDIT |
|--------------------------|----------------|
| C180 D208 D808 | D204 D852 |

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

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

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C214 | C217 | D852 | A196 | D205 |
| C216 | C226 | | C143 | D808 |

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

| DEBIT | CREDIT | |
|-------|--------|------|
| D205 | D202 | D852 |
| D808 | D214 | D216 |

ACCOUNT NUMBER AND TITLE: **1399 ALLOWANCE FOR SUBSIDY**

| DEBIT | | CREDIT | | | |
|-------|------|--------|------|------|------|
| C163 | D210 | A182 | C109 | C210 | C316 |
| C314 | D366 | B104AP | C118 | C220 | D852 |
| D112 | D512 | C103 | C126 | C228 | |
| | D808 | C104 | C163 | C314 | |

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

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| A257 | D122 | | A256 | C112 | |
| A289 | | | A288 | C130 | |
| B206 | | | B404 | | |

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| A257 | B206 | | A256 | C112 | |
| A289 | D122 | | A288 | D130 | |
| | | | B404 | | |

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

| DEBIT | | | CREDIT | | |
|-------|----------------|---------------|--------|------|------|
| B302 | D106 | D332 R | C132 | D108 | D809 |
| B304 | D114 | D334 | C134 | D110 | D850 |
| B306 | D116 | D354 R | C212 | D213 | |
| B404 | D132 | D356 | C345 | D330 | |
| C164 | D134 | D850 | C348 | D332 | |
| | D318 AP | D853 | C350 | D354 | |
| | D320 | | D102 | D355 | |
| | | | D104 | D606 | |

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

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

| DEBIT | | | CREDIT | |
|-------|------|------|--------|---------------|
| B302 | D106 | D332 | C132 | D108 |
| B304 | D114 | D850 | C134 | D110 |
| B306 | D116 | D853 | C212 | D332 R |
| B404 | D132 | | D102 | D334 |
| | D134 | | D104 | D809 |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D330 | D853 | C328 | D809 |
| D850 | | D334 | |

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

| DEBIT | | CREDIT | |
|-------|--|----------------|------|
| D318 | | D318 AP | D809 |
| D853 | | D320 | |

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

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

| DEBIT | | CREDIT | |
|---------------|------|--------|------|
| D319 R | D809 | D319 | D853 |

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

| DEBIT | | | | CREDIT | | | | |
|-------|------|---------------|---------------|--------|------|------|---------------|------|
| B302 | B404 | D134 | D354 R | C345 | D102 | D314 | D328 R | D809 |
| B304 | D106 | D314 R | D356 | C348 | D108 | D316 | D354 | D850 |
| B306 | D132 | D317 R | D850 | C350 | D213 | D317 | D355 | |
| B334 | | D328 | D853 | | D220 | D322 | D612 | |

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

| DEBIT | | | CREDIT | |
|-------|------|------|--------|---------------|
| B302 | D106 | D314 | C132 | D108 |
| B304 | D114 | D850 | C134 | D110 |
| B306 | D116 | D853 | C212 | D220 |
| B404 | D132 | | D102 | D314 R |
| | D134 | | D104 | D809 |

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

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C222 | D616 | D853 | D220 | D809 |
| D317 | D618 | | D317R | |
| D322 | D850 | | D324 | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D316 | D853 | C328 | D809 |
| D850 | | D220 | |

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B302 | C164 | D132 | C132 | C348 | D108 | D310 |
| B304 | D106 | D134 | C134 | C350 | D110 | D606 |
| B306 | D114 | D850 | C212 | D102 | D213 | D809 |
| B404 | D116 | D853 | C345 | D104 | D220 | |

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

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

| DEBIT | | CREDIT | | |
|-------|------|--------|------|------|
| D309 | D853 | C132 | C348 | D312 |
| D310 | | C134 | C350 | D508 |
| D506 | | C212 | D213 | D606 |
| D604 | | C345 | D220 | D809 |
| D850 | | | | |

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|------|--------|------|------|-------|
| B302 | D106 | D312 | D328 | | D102 | D314 | D328R |
| B304 | D114 | D314R | D506 | C132 | D104 | D316 | D508 |
| B306 | D116 | D317R | D850 | C134 | D108 | D317 | D606 |
| B404 | D132 | D314R | D853 | C212 | D110 | D322 | D612 |
| C164 | D134 | D317R | | C345 | D213 | D326 | D809 |
| | | | | C348 | D220 | | |
| | | | | C350 | | | |

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

| DEBIT | | CREDIT | |
|-------|-------|--------|--|
| C345 | D410R | C222 | |
| C348 | D410 | D321 | |
| C350 | D614R | D328 | |
| D213 | D809 | D614 | |
| D220 | | D853 | |
| D326 | | | |
| D328R | | | |

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

ACCOUNT NUMBER AND TITLE: **1531 SEIZED MONETARY INSTRUMENTS**

| DEBIT | CREDIT |
|--------------|------------------------------|
| C166 D853 | C168 D342 C174 D809 |

ACCOUNT NUMBER AND TITLE: **1532 SEIZED CASH DEPOSITED**

| DEBIT | CREDIT |
|-------|--------------|
| C168 | C170 D304 |

ACCOUNT NUMBER AND TITLE: **1541 FORFEITED PROPERTY HELD FOR
SALE**

| DEBIT | CREDIT |
|--------------------------------------|--|
| B338 D342 B340 D853 C178 | C336 C350 D346 C340 D213 D350 C345 D222 D809 C348 D344 |

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

| DEBIT | CREDIT |
|----------------------|------------------------------|
| D346 D853 D350 | D222 D804 D348 D809 |

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

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -
ALLOWANCE

| DEBIT | | | | CREDIT | |
|-------|------|------|------|--------|--|
| B130 | C345 | C350 | D222 | D622 | |
| | C348 | D213 | D809 | D853 | |

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

| DEBIT | | | | CREDIT | |
|-------|------|--|--|--------|------|
| B116 | C163 | | | C109 | C329 |
| B332 | D218 | | | C314 | D809 |
| C161 | D853 | | | C316 | |
| C162 | | | | C318 | |

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

| DEBIT | | | | CREDIT | |
|-------|--|--|--|--------|--|
| B114 | | | | D218 | |
| D809 | | | | D311 | |
| | | | | D853 | |

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

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

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B302 | D106 | D853 | | C345 | D108 | D806 |
| B304 | D114 | | C132 | C348 | D110 | D809 |
| B306 | D116 | | C134 | C350 | D213 | |
| B404 | D132 | | C212 | D102 | D224 | |
| C180 | D134 | | C344 | D104 | D612 | |

ACCOUNT NUMBER AND TITLE: **1569 COMMODITIES - ALLOWANCE**

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|--|--|--|
| C344 | C350 | D809 | D352 | | | |
| C345 | D213 | | D853 | | | |
| C348 | D224 | | | | | |

ACCOUNT NUMBER AND TITLE: **1571 STOCKPILE MATERIALS HELD IN
RESERVE**

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|--|
| B302 | D114 | D853 | C132 | D108 | D620 | |
| B304 | D116 | | C134 | D110 | D809 | |
| B306 | D132 | | C212 | D336 | | |
| B404 | D134 | | D102 | D338 | | |
| D106 | | | D104 | D340 | | |

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

ACCOUNT NUMBER AND TITLE: **1572 STOCKPILE MATERIALS HELD FOR SALE**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B302 | D106 | D853 | C132 | C334 | D336 |
| B304 | D114 | | C134 | D102 | D338 |
| B306 | D116 | | C212 | D104 | D809 |
| B404 | D132 | | C330 | D108 | |
| C164 | D134 | | C332 | D110 | |
| | D340 | | | | |

ACCOUNT NUMBER AND TITLE: **1591 OTHER RELATED PROPERTY**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B302 | D106 | D853 | C132 | C350 | D213 |
| B304 | D114 | | C134 | D102 | D809 |
| B306 | D116 | | C212 | D104 | |
| B404 | D132 | | C345 | D108 | |
| C164 | D134 | | C348 | D110 | |

ACCOUNT NUMBER AND TITLE: **1599 OTHER RELATED PROPERTY - ALLOWANCE**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|--|--|
| C345 | C350 | D809 | D853 | | |
| C348 | D213 | | | | |

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

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

| DEBIT | CREDIT |
|-------|----------------------|
| B124 | C120 C304 C322 |
| B126 | C122 C306 D810 |
| B128 | C124 C308 |
| D854 | C302 C320 |

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

| DEBIT | CREDIT |
|-------|--------|
| C124 | B128 |
| C306 | D854 |
| C308 | |
| C320 | |
| D810 | |

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

| DEBIT | CREDIT |
|--------------|--------------|
| B126 D854 | C122 D810 |
| | C302 |
| | C304 |
| | C322 |

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

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

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|-------|------|
| C122 | C322 | D854 | C124 | C308 | D810 |
| C302 | D510 | | C306 | C320 | D854 |
| C304 | D810 | | | D510R | |

ACCOUNT NUMBER AND TITLE: **1618 MARKET ADJUSTMENT -
INVESTMENTS**

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| D810 | | D810 | |
| D854 | | D854 | |
| F136 | | F138 | |

ACCOUNT NUMBER AND TITLE: **1620 INVESTMENTS IN SECURITIES
OTHER THAN THE BUREAU OF THE
PUBLIC DEBT SECURITIES**

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| B124 | | C120 | C306 |
| B126 | | C122 | C308 |
| B128 | | C124 | C324 |
| D854 | | C302 | C326 |
| | | C304 | D810 |

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

ACCOUNT NUMBER AND TITLE: **1621 DISCOUNT ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES**

| DEBIT | CREDIT |
|--|--------------|
| C124 D810 C306 C308 C324 | B128 D854 |

ACCOUNT NUMBER AND TITLE: **1622 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES**

| DEBIT | CREDIT |
|--------------|--|
| B126 D854 | C122 D810 C302 C304 C326 |

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

| DEBIT | CREDIT |
|--|---|
| C122 D810 C302 D854 C304 C326 D510 | C124 D810 C306 D854 C308 C324 D510R |

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

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

| DEBIT | CREDIT |
|--------------|------------------------------|
| B128 D854 | C124 C320 C308 D810 |

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

| DEBIT | CREDIT |
|------------------------------|--------------|
| C124 C320 C308 D810 | B128 D854 |

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

| DEBIT | CREDIT |
|----------------------|-------------------------------|
| C124 D854 D510 | C308 D510R C320 D810 |

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

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

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|-------|
| D810 | D854 | F140 | D810 | D854 | F140R |

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

| DEBIT | | | CREDIT | | |
|-------|------|-------|--------|------|------|
| D810 | D854 | F140R | D810 | D854 | F140 |

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

| DEBIT | CREDIT |
|-------|--------------------------------------|
| D854 | C320 C322 C324 C326 D810 |

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

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B302 | C164 | D132 | C132 | C348 | D108 | D809 |
| B304 | D106 | D134 | C134 | C350 | D110 | |
| B306 | D114 | D853 | C212 | D102 | D213 | |
| B404 | D116 | | C345 | D104 | D802 | |

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B302 | D106 | D134 | C132 | C348 | D108 | D809 |
| B304 | D114 | D307 | C134 | C350 | D110 | |
| B306 | D116 | D853 | C212 | D102 | D213 | |
| B404 | D132 | | C345 | D104 | D802 | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| C345 | D213 | D514 | |
| C348 | D802 | D853 | |
| C350 | D809 | | |

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

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B304 | D106 | D134 | C132 | C348 | D108 | D809 |
| B306 | D114 | D309 | C134 | C350 | D110 | |
| B310 | D116 | D853 | C212 | D102 | D213 | |
| B404 | D132 | | C345 | D104 | D307 | |

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B302 | C164 | D132 | C132 | C348 | D108 | D809 |
| B304 | D106 | D134 | C134 | C350 | D110 | |
| B306 | D114 | D307 | C212 | D102 | D213 | |
| B404 | D116 | D853 | C345 | D104 | D802 | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| C345 | D213 | D514 | |
| C348 | D802 | D853 | |
| C350 | D809 | | |

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

ACCOUNT NUMBER AND TITLE: **1740 OTHER STRUCTURES AND FACILITIES**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B302 | C164 | D132 | C132 | C350 | D110 |
| B304 | D106 | D134 | C134 | D102 | D213 |
| B306 | D114 | D307 | C212 | D104 | D802 |
| B404 | D116 | D853 | C345 | D108 | D809 |

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

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| C345 | D213 | D226 | |
| C348 | D802 | D514 | |
| C350 | D809 | D853 | |

ACCOUNT NUMBER AND TITLE: **1750 EQUIPMENT**

| DEBIT | | | | CREDIT | | |
|-------|------|------|------|--------|------|------|
| B302 | C164 | D132 | D853 | C132 | D102 | D213 |
| B304 | D106 | D134 | | C134 | D104 | D802 |
| B306 | D114 | D307 | | C212 | D108 | D809 |
| B404 | D116 | D348 | | C312 | D110 | |

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

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| C312 | D802 | D514 | |
| D213 | D809 | D853 | |

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| B346 | | C132 | D104 |
| D116 | | C134 | D108 |
| D853 | | C212 | D809 |

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

| DEBIT | | | CREDIT | |
|-------|------|------|--------|--|
| C312 | C350 | D809 | D514 | |
| C345 | D213 | | D853 | |

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B302 | C164 | D134 | C132 | C345 | D108 |
| B304 | D106 | D307 | C134 | C350 | D110 |
| B306 | D114 | D853 | C212 | D102 | D213 |
| B404 | D132 | | C312 | D104 | D809 |

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

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION
ON LEASEHOLD IMPROVEMENTS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|--|--|
| C312 | C350 | D809 | D514 | | |
| C345 | D213 | | D853 | | |

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B302 | C164 | D132 | C132 | D102 | D213 |
| B304 | D106 | D134 | C134 | D104 | D809 |
| B306 | D114 | D308 | C212 | D108 | |
| B404 | D116 | D853 | C312 | D110 | |

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

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| B302 | D106 | D309 | C134 | D108 |
| B304 | D114 | D853 | C212 | D110 |
| B306 | D116 | | C312 | D213 |
| B404 | D132 | | D102 | D308 |
| | D134 | | D104 | D809 |

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

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

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C312 | D213 | D809 | D514 | D853 |

ACCOUNT NUMBER AND TITLE: **1840 OTHER NATURAL RESOURCES**

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| B302 | C164 | D132 | C132 | D104 |
| B304 | D106 | D134 | C134 | D108 |
| B306 | D114 | D853 | C212 | D110 |
| B404 | D116 | | D102 | D809 |

ACCOUNT NUMBER AND TITLE: **1849 ALLOWANCE FOR DEPLETION**

| DEBIT | CREDIT | |
|-------|--------|------|
| D809 | D514 | D853 |

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

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B302 | C164 | D132 | C132 | C345 | D108 | D809 |
| B304 | D106 | D134 | C134 | C350 | D110 | |
| B306 | D114 | D853 | C212 | D102 | D213 | |
| B404 | D116 | | C312 | D104 | D802 | |

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

ACCOUNT NUMBER AND TITLE: **1899 ACCUMULATED DEPRICIATION ON
OTHER GENERAL PROPERTY,
PLANT, AND EQUIPMENT**

| DEBIT | | | CREDIT | |
|-------|------|--|--------|--|
| C312 | D213 | | D514 | |
| C345 | D802 | | D853 | |
| C350 | D809 | | | |

ACCOUNT NUMBER AND TITLE: **1921 RECEIVABLE FROM
APPROPRIATIONS**

| DEBIT | | | CREDIT | |
|--|--|--|--------|--|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget (OMB). See the account definition. | | | | |

ACCOUNT NUMBER AND TITLE: **1990 OTHER ASSETS**

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| B302 | D106 | D134 | C132 | D104 |
| B304 | D114 | D853 | C134 | D108 |
| B306 | D116 | | C212 | D110 |
| B404 | D132 | | D102 | D809 |

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

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

| DEBIT | | CREDIT | | | |
|-------|------|--------|------|------|------|
| A255 | D110 | A255R | B314 | B344 | D132 |
| B110 | D306 | B302 | B318 | C316 | D134 |
| B120 | F128 | B304 | B332 | D106 | D410 |
| B308 | | B306 | B334 | D114 | D616 |
| D102 | | B310 | | D116 | |

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

| DEBIT | CREDIT |
|-------|--------|
| B110 | B308 |

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

| DEBIT | CREDIT |
|-------|----------------------|
| B110 | B304 D114 D306 |
| B308 | B306 D116 |
| D102 | B310 D132 |
| D110 | D106 D134 |

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

| DEBIT | CREDIT |
|-------|--------------|
| B112 | B318 B322 |

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

ACCOUNT NUMBER AND TITLE: **2150 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES**

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| A180 | A236 | D811 | A179 | D855 |
| A221 | | A271 | A223 | |
| A225 | | A274 | A270 | |
| A231 | | A283 | A281 | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A261 | D811 | A259 | D855 |

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

| DEBIT | CREDIT | |
|-------|--------|--|
| B110 | B324 | |
| B308 | D406 | |

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

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

| DEBIT | CREDIT |
|--------------|------------------------|
| B105 D811 | A150 D855 B324 |

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

| DEBIT | CREDIT |
|-------|--------|
| A150 | B105 |

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

| DEBIT | CREDIT |
|----------------------|--|
| B104 D112 D811 | A182 C126 B104AP C220 C103 C228 C104 D366 C117 D516 C118 D855 |

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

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

| DEBIT | CREDIT |
|------------------------------|--|
| B110 B308 D102 D110 | B318 D106 D402 B324 D114 D408 D116 D132 D134 |

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

| DEBIT | CREDIT |
|-------|--------------|
| B110 | D132 D402 |

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

| DEBIT | CREDIT |
|-------|----------------------|
| B110 | D132 D402 D134 |

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

ACCOUNT NUMBER AND TITLE: **2213 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE**

| DEBIT | CREDIT |
|-------|----------------------|
| B110 | D132 D404 D134 |

ACCOUNT NUMBER AND TITLE: **2215 OTHER POST-EMPLOYMENT
BENEFITS DUE AND PAYABLE**

| DEBIT | CREDIT |
|-------|--------|
| B110 | D406 |

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

| DEBIT | CREDIT |
|-------|--------|
| D406R | D406 |

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

| DEBIT | CREDIT |
|-------|--------|
| D406R | D406 |

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

ACCOUNT NUMBER AND TITLE: **2218 LIFE INSURANCE BENEFITS DUE
AND PAYABLE TO BENEFICIARIES**

| DEBIT | CREDIT |
|-------|--------|
| D406R | D406 |

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

| DEBIT | CREDIT |
|-------|--------------|
| D811 | B324 D855 |

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

| DEBIT | CREDIT |
|---------------|--------------|
| B326R D811 | B326 D855 |

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

| DEBIT | CREDIT |
|---------------|----------------------|
| B326R D811 | B324 D855 B326 |

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

ACCOUNT NUMBER AND TITLE: **2310 ADVANCES FROM OTHERS**

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| A306 | D811 | C182 | |
| A308 | F110 | C184 | |
| B142 | | D855 | |

ACCOUNT NUMBER AND TITLE: **2320 DEFERRED CREDITS**

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C118 | C336 | D350 | B338 | B402 |
| C218 | D346 | | B340 | C116 |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C144R | D304 | C108 | C152 |
| C170 | | C144 | C168 |

ACCOUNT NUMBER AND TITLE: **2510 PRINCIPAL PAYABLE TO THE
BUREAU OF THE PUBLIC DEBT**

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| B120 | D811 | A156 | |
| B121 | | D855 | |

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

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

| DEBIT | CREDIT |
|----------------------|--------------|
| B120 D811 B121 | A156 D855 |

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

| DEBIT | CREDIT |
|-------|----------------------|
| | B123 B127 B125 |

ACCOUNT NUMBER AND TITLE: **2531 DISCOUNT ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| B127 | |

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

ACCOUNT NUMBER AND TITLE: **2532 PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| | B125 |

ACCOUNT NUMBER AND TITLE: **2533 AMORTIZATION OF DISCOUNT AND PREMIUM
ON SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND SPECIAL
FINANCING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: **2540 PARTICIPATION CERTIFICATES**

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: **2590 OTHER DEBT**

| DEBIT | CREDIT |
|-------|--------------|
| B122 | D114 D116 |

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

ACCOUNT NUMBER AND TITLE: **2610 ACTUARIAL PENSION LIABILITY**

| DEBIT | | CREDIT | |
|-------|--------------|--------|------|
| B103 | D406 D811 | B324 | D855 |

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

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| D811 | | B324 | D855 |

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

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| D811 | | B324 | D855 |

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

| DEBIT | | CREDIT | |
|---------------|--|--------|------|
| B330R D811 | | B330 | D855 |

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

ACCOUNT NUMBER AND TITLE: **2690 OTHER ACTUARIAL LIABILITIES**

| DEBIT | CREDIT |
|---------------|----------------------|
| B330R D811 | B324 D855 B330 |

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

| DEBIT | CREDIT |
|--------------|--------------|
| B114 D811 | D218 D855 |

ACCOUNT NUMBER AND TITLE: **2920 CONTINGENT LIABILITIES**

| DEBIT | CREDIT |
|-----------------------|----------------------|
| B119 D811 B328R | A143 D855 B328 |

ACCOUNT NUMBER AND TITLE: **2940 CAPITAL LEASE LIABILITY**

| DEBIT | CREDIT |
|--------------|--------------|
| B110 D811 | B346 D855 |

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

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

| DEBIT | CREDIT |
|---------------|--------------|
| C126R D811 | C208 D855 |

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

| DEBIT | CREDIT |
|--------------|--------------|
| B316 D811 | D855 F130 |

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

| DEBIT | CREDIT |
|--------------|--------------|
| B136 D811 | A143 D855 |

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

| DEBIT | CREDIT |
|--------------------------------------|----------------------|
| D214 D216 F124 F229 | C142 C202 C226 |

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

ACCOUNT NUMBER AND TITLE: **2990 OTHER LIABILITIES**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B110 | C168 | D804 | A130 | B324 | D114 |
| B308 | C174 | D811 | A131 | C150 | D116 |
| | D342 | | A132 | C166 | D350 |
| | | | A134 | D112 | D855 |
| | | | A136 | | |

ACCOUNT NUMBER AND TITLE: **2995 ESTIMATED CLEANUP COST LIABILITY**

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| B344 | D226 | D811 | B324 | D855 |

ACCOUNT NUMBER AND TITLE: **3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE**

| DEBIT | | | CREDIT | | |
|-------|--|--|--------|--|--|
| F233 | | | F233 | | |

ACCOUNT NUMBER AND TITLE: **3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|-------|
| A105 | F108 | F233 | A104 | A155 | F107 |
| | | | A110 | A170 | F108R |

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

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

| DEBIT | CREDIT |
|-------|--|
| F233 | A220 A240 A257 A228 A246 A262 A232 A249 |

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

| DEBIT | CREDIT |
|--|--------------|
| A214 A248 A226 A251 A230 A254 A241 A256 | A231 F233 |

ACCOUNT NUMBER AND TITLE: **3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS**

| DEBIT | CREDIT |
|--|--------|
| A106 A169 F233 A112 F106 A132 F120 A136 F122 | F233 |

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

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

| DEBIT | | | CREDIT |
|--------|--------|--------|--------|
| A146AP | B306AP | D126AP | C132R |
| A267AP | B314AP | D132AP | C134R |
| B102AP | B322AP | D402AP | C136R |
| B105AP | B332AP | D404AP | C137R |
| B106AP | B334AP | D406AP | C138R |
| B107AP | B344AP | D408AP | D139R |
| B109AP | B346AP | D410AP | D102R |
| B118AP | B404AP | D616AP | D104R |
| B122AP | C206AP | F233 | D108R |
| B130AP | D106AP | | D110R |
| B134 | D114AP | | D134R |
| B302AP | D116AP | | F128 |
| B304AP | | | F233 |

ACCOUNT NUMBER AND TITLE: **3108 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS - RESTATED**

| DEBIT | | CREDIT |
|--------|--------|------------|
| D102AP | D110AP | D106R F233 |
| D104AP | D704 | D114R |
| D108AP | F233 | D116R |

ACCOUNT NUMBER AND TITLE: **3109 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENT -
NOT RESTATED**

| DEBIT | | CREDIT |
|--------|--------|------------|
| D102AP | D110AP | D106R F233 |
| D104AP | D702 | D114R |
| D108AP | F233 | D116R |

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

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

| DEBIT | CREDIT |
|--------------|--------------|
| F228 F231 | F228 F230 |

ACCOUNT NUMBER AND TITLE: **4032 ESTIMATED CONTRACT AUTHORITY**

| DEBIT | CREDIT |
|-------|--------------|
| A176 | A168 F112 |

ACCOUNT NUMBER AND TITLE: **4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY**

| DEBIT | CREDIT |
|------------------------|--------------|
| A172 A178R F114 | A178 F118 |

ACCOUNT NUMBER AND TITLE: **4042 ESTIMATED INDEFINITE BORROWING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------------|
| A162 | A154 F112 |

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

ACCOUNT NUMBER AND TITLE: **4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY**

| DEBIT | CREDIT |
|------------------------|--------------|
| A158 F114 A159 | A164 F118 |

ACCOUNT NUMBER AND TITLE: **4047 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY**

| DEBIT | CREDIT |
|--------------------------------|----------------------|
| B119 F114 B120 B136 | A142 A143 F118 |

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

| DEBIT | CREDIT |
|--------------|--|
| A140 F116 | C109 C132 C152 C316 C342 C116 C136 C154 C318 C348 C117 C148 C314 C328 D108 C130 C329 F112 |

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

ACCOUNT NUMBER AND TITLE: **4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES**

| DEBIT | | CREDIT | | | |
|-------|------|--------|------|------|------|
| A140 | C322 | C101 | C132 | C214 | C348 |
| C304 | F116 | C103 | C136 | C302 | C350 |
| C308 | | C104 | C208 | C306 | D108 |
| | | C106 | C210 | C320 | F112 |
| | | C109 | | | |
| | | C124 | | | |

ACCOUNT NUMBER AND TITLE: **4081 AMOUNTS APPROPRIATED FROM A SPECIFIC
TREASURY-MANAGED TRUST FUND TAFS -
RECEIVABLE - TRANSFERRED**

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| A285 | | A284 | |
| F260 | | F260R | |

ACCOUNT NUMBER AND TITLE: **4082 ALLOCATIONS OF REALIZED AUTHORITY -
TO BE TRANSFERRED FROM INVESTED
BALANCES - TRANSFERRED**

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| A285 | | A284 | |
| F261 | | F261R | |

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

ACCOUNT NUMBER AND TITLE: **4083 TRANSERS - CURRENT-YEAR AUTHORITY -
RECEIVABLE - TRANSFERRED**

| DEBIT | CREDIT |
|--------------|---------------|
| A285 F262 | A284 F262R |

ACCOUNT NUMBER AND TITLE: **4111 DEBT LIQUIDATION
APPROPRIATIONS**

| DEBIT | CREDIT |
|---------------|--------------|
| A104 F108R | F108 F204 |

ACCOUNT NUMBER AND TITLE: **4112 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS**

| DEBIT | CREDIT |
|-------|--------|
| A104 | F204 |

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

| DEBIT | CREDIT |
|------------------------------|-----------------|
| A184 A264 C302 C336 | B124AP C304 |
| A186 C124 C306 F140 | B126 C308 |
| A188 C172 C324 | B126AP F140R |
| A196 C176 C326 | B128AP F204 |
| C190 | B129 |

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

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

| DEBIT | CREDIT |
|-------|--------|
| A104 | F204 |

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

| DEBIT | CREDIT |
|-------|--------|
| A104 | F204 |

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

| DEBIT | CREDIT |
|---------------|--------------|
| A104 F108R | F108 F204 |

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

| DEBIT | CREDIT |
|-----------------------|------------------------------|
| A104 A155 F108R | A105 F108 A125 F204 |

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

ACCOUNT NUMBER AND TITLE: **4120 APPROPRIATIONS ANTICIPATED - INDEFINITE**

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

ACCOUNT NUMBER AND TITLE: **4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES**

| DEBIT | CREDIT |
|--|--------|
| The Bureau of the Public Debt only may use this account. | |

ACCOUNT NUMBER AND TITLE: **4123 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION**

| DEBIT | CREDIT |
|-------|--------|
| A269 | F249 |

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

ACCOUNT NUMBER AND TITLE: **4124 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS RECLASSIFIED -
PAYABLE - TEMPORARY REDUCTION**

| DEBIT | CREDIT |
|-------|--------|
| F250 | A271 |

ACCOUNT NUMBER AND TITLE: **4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION**

| DEBIT | CREDIT |
|-------|--------|
| A182 | F204 |

ACCOUNT NUMBER AND TITLE: **4126 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - RECEIVABLE**

| DEBIT | CREDIT |
|-----------------------|------------------------------|
| A173 A268 F260R | A175 F260 A269 A272 |

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

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

| DEBIT | CREDIT |
|--------------|--------|
| A271 A274 | A270 |

ACCOUNT NUMBER AND TITLE: **4128 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - TRANSFERS-IN**

| DEBIT | CREDIT |
|--------------|--------|
| A272 A276 | F204 |

ACCOUNT NUMBER AND TITLE: **4129 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - TRANSFERS-OUT**

| DEBIT | CREDIT |
|-------|--------------|
| F204 | A274 A278 |

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

ACCOUNT NUMBER AND TITLE: **4130 APPROPRIATION TO LIQUIDATE CONTRACT
AUTHORITY WITHDRAWN**

| DEBIT | CREDIT |
|-------|--------|
| F204 | A169 |

ACCOUNT NUMBER AND TITLE: **4131 CURRENT-YEAR AUTHORITY
REALIZED**

| DEBIT | CREDIT |
|-----------------------|--------|
| A166 F112 A168 | F206 |

ACCOUNT NUMBER AND TITLE: **4133 DECREASES TO INDEFINITE CONTRACT
AUTHORITY**

| DEBIT | CREDIT |
|-------|-----------------------|
| F206 | A172 F113 A174 |

ACCOUNT NUMBER AND TITLE: **4134 CONTRACT AUTHORITY WITHDRAWN**

| DEBIT | CREDIT |
|-------|--------|
| F206 | D136 |

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

ACCOUNT NUMBER AND TITLE: **4135 CONTRACT AUTHORITY
LIQUIDATED**

| DEBIT | CREDIT |
|--------------|----------------------|
| A169 F206 | A170 A175 A171 |

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

| DEBIT | CREDIT |
|-------|--------|
| A175 | A173 |

ACCOUNT NUMBER AND TITLE: **4137 TRANSFERS OF CONTRACT
AUTHORITY**

| DEBIT | CREDIT |
|--------------|--------------|
| A177 A180 | A179 A181 |

ACCOUNT NUMBER AND TITLE: **4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY**

| DEBIT | CREDIT |
|----------------------|--------|
| A170 A175 A171 | F204 |

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

ACCOUNT NUMBER AND TITLE: **4139 CONTRACT AUTHORITY CARRIED FORWARD**

| DEBIT | CREDIT |
|-------|--------|
| F206 | F206 |

ACCOUNT NUMBER AND TITLE: **4140 SUBSTITUTION OF BORROWING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------------|
| F208 | A155 A159 |

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

| DEBIT | CREDIT |
|----------------------|--------|
| A152 F112 A154 | F208 |

ACCOUNT NUMBER AND TITLE: **4143 DECREASES TO INDEFINITE BORROWING AUTHORITY**

| DEBIT | CREDIT |
|-------|----------------------|
| F208 | A148 F113 A158 |

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

ACCOUNT NUMBER AND TITLE: **4144 BORROWING AUTHORITY WITHDRAWN**

| DEBIT | CREDIT |
|-------|--------|
| F208 | D138 |

ACCOUNT NUMBER AND TITLE: **4145 BORROWING AUTHORITY
CONVERTED TO CASH**

| DEBIT | CREDIT |
|-------|--------|
| F208 | A156 |

ACCOUNT NUMBER AND TITLE: **4146 ACTUAL REPAYMENTS OF DEBT,
CURRENT-YEAR AUTHORITY**

| DEBIT | CREDIT |
|-------|--------------|
| F204 | B120 B121 |

ACCOUNT NUMBER AND TITLE: **4147 ACTUAL REPAYMENTS OF DEBT,
PRIOR-YEAR BALANCES**

| DEBIT | CREDIT |
|-------|--------------|
| F204 | B120 B121 |

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

ACCOUNT NUMBER AND TITLE: **4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY**

| DEBIT | CREDIT |
|-------|--------|
| A156 | F204 |

ACCOUNT NUMBER AND TITLE: **4149 BORROWING AUTHORITY
CARRIED FORWARD**

| DEBIT | CREDIT |
|-------|--------|
| F208 | F208 |

ACCOUNT NUMBER AND TITLE: **4150 REAPPROPRIATIONS**

| DEBIT | CREDIT |
|-------|--------|
| A110 | F204 |

ACCOUNT NUMBER AND TITLE: **4151 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, CURRENT-YEAR
AUTHORITY**

| DEBIT | CREDIT |
|-------|--------------|
| F204 | B119 B136 |

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

ACCOUNT NUMBER AND TITLE: **4152 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, PRIOR-YEAR BALANCES**

| DEBIT | CREDIT |
|-------|--------------|
| F204 | B119 B136 |

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

| DEBIT | CREDIT |
|-------|----------------------|
| A192 | F132 F242 F215 |

ACCOUNT NUMBER AND TITLE: **4158 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION**

| DEBIT | CREDIT |
|-------|----------------------|
| A194 | F134 F244 F215 |

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

ACCOUNT NUMBER AND TITLE: **4160 ANTICIPATED TRANSFERS -
CURRENT-YEAR AUTHORITY**

| DEBIT | CREDIT |
|----------------------|---------------------------------------|
| A242 A248 F104 | A244 F112 A246 A280 F104R |

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

| DEBIT | CREDIT |
|-------|--------------|
| A204 | A217 F112 |

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

| DEBIT | CREDIT |
|-------------------------------|------------------------------|
| A217 F261R A221 A225 | A218 F261 A219 A223 |

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

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

| DEBIT | CREDIT |
|--------------|--------------|
| A219 F204 | A225 F204 |

ACCOUNT NUMBER AND TITLE: **4168 ALLOCATIONS OF REALIZED
AUTHORITY RECLASSIFIED - AUTHORITY TO
BE TRANSFERRED FROM INVESTED
BALANCES - TEMPORARY REDUCTION**

| DEBIT | CREDIT |
|--------------|--------------|
| A218 F248 | A221 F247 |

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

| DEBIT | CREDIT |
|--|--|
| A181 A250 F204 A246 A282 A249 | A180 A252 F204 A248 A283 A251 |

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

ACCOUNT NUMBER AND TITLE: **4171 NON-ALLOCATION TRANSFERS OF INVESTED
BALANCES - RECEIVABLE**

| DEBIT | | CREDIT | |
|-------|-------|--------|------|
| A280 | F262R | A282 | F262 |

ACCOUNT NUMBER AND TITLE: **4172 NON-ALLOCATION TRANSFERS OF INVESTED
BALANCES - PAYABLE**

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| A283 | | A281 | |

ACCOUNT NUMBER AND TITLE: **4173 NON-ALLOCATION TRANSFERS OF INVESTED
BALANCES - TRANSFERRED**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A282 | F204 | A283 | F204 |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A181 | A232 | A180 | F204 |
| A220 | F204 | A214 | |
| A231 | | A230 | |

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

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

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| A220 | A232 | F204 | A214 | A234 | F204 |
| A228 | A236 | | A226 | | |
| A231 | | | A230 | | |

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

| DEBIT | | | CREDIT | | |
|-------|--|--|--------|--|--|
| A242 | | | A244 | | |
| A248 | | | A246 | | |
| F104 | | | F104R | | |

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

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| A246 | F204 | | A248 | F204 | |
| A249 | | | A251 | | |
| A250 | | | A252 | | |

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

ACCOUNT NUMBER AND TITLE: **4191 BALANCE TRANSFERS - EXTENSIONS OF
AVAILABILITY OTHER THAN
REAPPROPRIATIONS**

| DEBIT | CREDIT |
|--------------|--------------|
| A240 F204 | A241 F204 |

ACCOUNT NUMBER AND TITLE: **4195 TRANSFER OF OBLIGATED BALANCES**

| DEBIT | CREDIT |
|---|--|
| A255R A284 F204 A257 A286 A262 A289 A263 A290 | A253 A285 F204 A254 A287 A255 A288 A256 A291 |

ACCOUNT NUMBER AND TITLE: **4199 TRANSFER OF EXPIRED EXPENDITURE
TRANSFERS - RECEIVABLE**

| DEBIT | CREDIT |
|--------------|---------------|
| A238 F256 | A237 F256R |

ACCOUNT NUMBER AND TITLE: **4201 TOTAL ACTUAL RESOURCES -
COLLECTED**

| DEBIT | CREDIT |
|-------|----------------------|
| F204 | B316 F204 F214 |

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

ACCOUNT NUMBER AND TITLE: **4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME**

| DEBIT | CREDIT |
|----------------------|--------------------------------------|
| A302 A308 F116 | A304 C182 A305 F112 C351 |

ACCOUNT NUMBER AND TITLE: **4212 LIQUIDATION OF DEFICIENCY -
OFFSETTING COLLECTIONS**

| DEBIT | CREDIT |
|-------|--------|
| C110 | F204 |

ACCOUNT NUMBER AND TITLE: **4215 ANTICIPATED APPROPRIATION
TRUST FUND EXPENDITURE
TRANSFERS**

| DEBIT | CREDIT |
|--------------|--------------|
| A114 F116 | A258 F112 |

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

ACCOUNT NUMBER AND TITLE: **4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE**

| DEBIT | CREDIT |
|-----------------------|--|
| A304 C101 F263R | A310 C222 F263 C103 F109 C184 |

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

| DEBIT | CREDIT |
|-----------------------|------------------------------|
| C182 F264R C184 | A306 F110 A308 F264 |

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

| DEBIT | CREDIT |
|------------------------|----------------------|
| A258 F256R F265R | A260 F256 F265 |

ACCOUNT NUMBER AND TITLE: **4230 UNFILLED CUSTOMER ORDERS WITHOUT
ADVANCE - TRANSFERRED**

| DEBIT | CREDIT |
|--------------|---------------|
| A287 F263 | A286 F263R |

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

ACCOUNT NUMBER AND TITLE: **4231 UNFILLED CUSTOMER ORDERS WITH
ADVANCE - TRANSFERRED**

| DEBIT | | CREDIT | |
|-------|------|--------|---------------|
| A291 | F264 | A290 | F264 R |

ACCOUNT NUMBER AND TITLE: **4232 APPROPRIATION TRUST FUND EXPENDITURE
TRANFERS - RECEIVABLE - TRANSFERRED**

| DEBIT | | CREDIT | |
|-------|------|--------|---------------|
| A285 | F265 | A284 | F265 R |

ACCOUNT NUMBER AND TITLE: **4233 REIMBURSEMENTS AND OTHER INCOME
EARNED - RECEIVABLE - TRANSFERRED**

| DEBIT | | CREDIT | |
|-------|------|--------|---------------|
| A285 | F266 | A284 | F266 R |

ACCOUNT NUMBER AND TITLE: **4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED**

| DEBIT | | CREDIT | |
|-------|------|--------|---------------|
| A285 | F267 | A284 | F267 R |

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

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

| DEBIT | | | CREDIT | | |
|-------|------|-------|--------|------|------|
| A310 | C222 | F266R | C186 | F144 | F266 |

ACCOUNT NUMBER AND TITLE: **4252 REIMBURSEMENTS AND OTHER
INCOME EARNED - COLLECTED**

| DEBIT | | CREDIT |
|-------|------|--------|
| A306 | C186 | F204 |

ACCOUNT NUMBER AND TITLE: **4255 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
COLLECTED**

| DEBIT | CREDIT |
|-------|--------|
| A260 | F204 |

ACCOUNT NUMBER AND TITLE: **4260 ACTUAL COLLECTIONS OF
GOVERNMENT-TYPE FEES**

| DEBIT | CREDIT |
|-------|--------------|
| C109 | C110 F204 |

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

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

| DEBIT | CREDIT |
|----------------------|--------------|
| C109 C116 C117 | C110 F204 |

ACCOUNT NUMBER AND TITLE: **4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL**

| DEBIT | CREDIT |
|-------|--------|
| C109 | F204 |

ACCOUNT NUMBER AND TITLE: **4263 ACTUAL COLLECTIONS OF LOAN
INTEREST**

| DEBIT | CREDIT |
|--------------|--------|
| C109 C154 | F204 |

ACCOUNT NUMBER AND TITLE: **4264 ACTUAL COLLECTIONS OF RENT**

| DEBIT | CREDIT |
|-------|--------|
| C109 | F204 |

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

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

| DEBIT | | | CREDIT |
|-------|------|------|--------|
| C109 | C316 | C329 | F204 |
| C314 | C318 | | |

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

| DEBIT | | | CREDIT |
|-------|------|------|--------|
| C109 | C182 | C334 | A306 |
| C148 | C328 | C342 | C110 |
| C152 | C330 | C348 | F204 |
| C158 | C332 | | |

ACCOUNT NUMBER AND TITLE: **4267 OTHER ACTUAL "GOVERNMENT -
TYPE" COLLECTIONS
FROM NON-FEDERAL SOURCES**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C109 | C152 | B118 | F204 |
| C148 | | C110 | |

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

ACCOUNT NUMBER AND TITLE: **4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED**

| DEBIT | | CREDIT |
|-------|------|--------|
| C103 | C106 | F204 |
| C104 | C126 | |

ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM
TREASURY**

| DEBIT | | CREDIT |
|-------|------|-------------|
| C109 | C306 | B124AP C304 |
| C124 | C320 | B126 C308 |
| C140 | | B126AP C322 |
| C302 | | B128AP F204 |
| | | B129 |

ACCOUNT NUMBER AND TITLE: **4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND**

| DEBIT | | CREDIT |
|-------|--|--------|
| | | F204 |

ACCOUNT NUMBER AND TITLE: **4276 ACTUAL COLLECTIONS FROM
FINANCING FUND**

| DEBIT | | CREDIT |
|-------|--|--------|
| C109 | | F204 |

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

ACCOUNT NUMBER AND TITLE: **4277 OTHER ACTUAL COLLECTIONS -
FEDERAL**

| DEBIT | CREDIT |
|----------------------|--------------|
| C109 C348 C140 | C110 F204 |

ACCOUNT NUMBER AND TITLE: **4281 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE**

| DEBIT | CREDIT |
|-------|--------|
| C208 | C126 |

ACCOUNT NUMBER AND TITLE: **4283 INTEREST RECEIVABLE FROM
TREASURY**

| DEBIT | CREDIT |
|-------|--------|
| C214 | C140 |

ACCOUNT NUMBER AND TITLE: **4285 RECEIVABLE FROM THE
LIQUIDATING FUND**

| DEBIT | CREDIT |
|-------|--------|
| C210 | |

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

ACCOUNT NUMBER AND TITLE: **4286 RECEIVABLE FROM THE FINANCING FUND**

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: **4287 OTHER FEDERAL RECEIVABLES**

| DEBIT | CREDIT |
|-------------------------------|----------------------|
| C214 C350 C351 F267R | C140 C348 F267 |

ACCOUNT NUMBER AND TITLE: **4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS**

| DEBIT | CREDIT |
|--------------|----------------------|
| A138 F116 | D110 F112 D134 |

ACCOUNT NUMBER AND TITLE: **4350 CANCELED AUTHORITY**

| DEBIT | CREDIT |
|-------|------------------------|
| B316 | F120 F128AP F122 |

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

ACCOUNT NUMBER AND TITLE: **4382 TEMPORARY REDUCTION - NEW BUDGET
AUTHORITY**

| DEBIT | CREDIT |
|----------------------|----------------------|
| F246 F247 F249 | A135 A218 A269 |

ACCOUNT NUMBER AND TITLE: **4383 TEMPORARY REDUCTION - PRIOR-YEAR
BALANCES**

| DEBIT | CREDIT |
|----------------------|----------------------|
| F246 F247 F249 | A135 A218 A269 |

ACCOUNT NUMBER AND TITLE: **4384 TEMPORARY REDUCTION RETURNED
BY APPROPRIATION**

| DEBIT | CREDIT |
|-------|----------------------|
| A108 | F246 F250 F248 |

ACCOUNT NUMBER AND TITLE: **4391 ADJUSTMENTS TO INDEFINITE
NO-YEAR AUTHORITY**

| DEBIT | CREDIT |
|--------------|--------------|
| F107 F204 | F106 F204 |

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

ACCOUNT NUMBER AND TITLE: **4392 PERMANENT REDUCTION - NEW BUDGET
AUTHORITY**

| DEBIT | CREDIT |
|-------|------------------------|
| F204 | A131 A134 |
| F206 | A132 A136 |
| F208 | A133 A185 AP |

ACCOUNT NUMBER AND TITLE: **4393 PERMANENT REDUCTION - PRIOR-YEAR
BALANCES**

| DEBIT | CREDIT |
|-------|------------------------|
| F204 | A112 A134 |
| F206 | A131 A136 |
| F208 | A132 A185 AP |
| | A133 |

ACCOUNT NUMBER AND TITLE: **4394 RECEIPTS UNAVAILABLE FOR
OBLIGATION UPON COLLECTION**

| DEBIT | CREDIT |
|---------------------------------------|--------------------------------------|
| A190 A278 C304 F140 R | A108 C124 C306 C326 |
| A270 B126 C308 | A188 C302 C324 F140 |
| | A196 F245 |

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

ACCOUNT NUMBER AND TITLE: **4395 AUTHORITY UNAVAILABLE FOR
OBLIGATION PURSUANT TO PUBLIC
LAW - TEMPORARY**

| DEBIT | CREDIT |
|--|--------|
| A128R B129 B124AP F126 B126AP B128AP | A128 |

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

| DEBIT | CREDIT |
|----------------------------------|--------------|
| B126 F215 F132 F242 | A127 F245 |

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

| DEBIT | CREDIT |
|----------------------------------|--------|
| B126 F215 F134 F244 | A129 |

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

ACCOUNT NUMBER AND TITLE: **4399 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMPORARILY
PRECLUDED FROM OBLIGATION**

| DEBIT | CREDIT |
|-------|--------|
| F245 | A139 |

ACCOUNT NUMBER AND TITLE: **4420 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION**

| DEBIT | CREDIT |
|--------------------------------|--------|
| A136 F210 A137R F212 | A137 |

ACCOUNT NUMBER AND TITLE: **4430 UNAPPORTIONED AUTHORITY -
OMB DEFERRAL**

| DEBIT | CREDIT |
|-----------------------|--------|
| A126R F210 F212 | A126 |

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

ACCOUNT NUMBER AND TITLE: **4450 UNAPPORTIONED AUTHORITY**

| DEBIT | | | | CREDIT | | | | |
|-------|----------------|----------------|---------------|---------------|---------------|------|------|----------------|
| A105 | A140 AP | B121 | F104 R | A102 | A166 | A219 | C136 | D108 |
| A106 | A142 | B124 AP | F106 | A104 | A176 | A238 | C158 | D110 |
| A116 | A143 | B126 | F108 | A108 | A178 R | A240 | C172 | D134 |
| A118 | A148 | B126 AP | F112 | A110 | A182 | A242 | C176 | D136 |
| A125 | A160 | B128 AP | F113 | A114 | A184 | A249 | C190 | D138 |
| A126 | A164 | B129 | F118 | A126 R | A186 | A250 | C302 | F104 |
| A127 | A174 | C304 | F122 | A128 R | A190 | A258 | C306 | F107 |
| A128 | A178 | C308 | F212 | A137 R | A192 | A264 | C324 | F108 R |
| A129 | A185 AP | D136 | | A138 | A194 | A268 | C326 | F114 |
| A131 | A218 | D138 | | A140 | A196 | A276 | C328 | F116 |
| A132 | A225 | | | A152 | A204 | A302 | C330 | F126 |
| A133 | A244 | | | A162 | A217 | C106 | C332 | F130 AP |
| A134 | A251 | | | | | C124 | C334 | F210 |
| A135 | A252 | | | | | C130 | C336 | |
| A137 | A269 | | | | | C132 | | |
| A139 | B118 | | | | | | | |

ACCOUNT NUMBER AND TITLE: **4510 APPORTIONMENTS**

| DEBIT | | | CREDIT | | | |
|----------------|----------------|------|----------------|----------------|----------------|----------------|
| A106 | B128 AP | F106 | A116 | C106 AP | C154 AP | C316 AP |
| A120 | B129 | F108 | A122 | C109 AP | C182 AP | C318 AP |
| A179 | B138 | F113 | A177 | C116 AP | C208 AP | C320 AP |
| A214 | C106 | F122 | A186 AP | C124 | C210 AP | C328 AP |
| A230 | C304 | F210 | A220 | C124 AP | C214 AP | C342 AP |
| A259 | C304 R | F212 | A231 | C130 AP | C302 | C351 AP |
| A266 | C308 | | A232 | C132 AP | C302 AP | D108 AP |
| A267 | C308 R | | A304 AP | C136 AP | C305 AP | D110 AP |
| A308 R | C322 R | | B126 AP | C148 AP | C306 | D134 AP |
| B107 | | | | C152 AP | C306 AP | F107 |
| B124 AP | | | | | C314 AP | F108 R |
| B126 | | | | | | |
| B126 AP | | | | | | |

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

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

ACCOUNT NUMBER AND TITLE: **4570 RESERVED FOR AGENCY USE**

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: **4580 RESERVED FOR AGENCY USE**

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: **4590 APPORTIONMENTS - ANTICIPATED
RESOURCES - PROGRAMS SUBJECT TO
APPORTIONMENT**

| DEBIT | CREDIT |
|--------|--------|
| A122 | A118 |
| A186AP | A140AP |
| A304AP | A308R |
| B126AP | C304R |
| C106AP | C308R |
| C109AP | C322R |
| C116AP | |
| C124AP | |
| C130AP | |
| C132AP | |
| C136AP | |
| C148AP | |
| C152AP | |
| C154AP | |
| C182AP | |
| C208AP | |
| C210AP | |
| C214AP | |
| C302AP | |
| C305AP | |
| C306AP | |
| C314AP | |
| C316AP | |
| C318AP | |
| C320AP | |
| C328AP | |
| C342AP | |
| C351AP | |
| D108AP | |
| D110AP | |
| D134AP | |
| F112 | |

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

ACCOUNT NUMBER AND TITLE: **4610 ALLOTMENTS - REALIZED
RESOURCES**

| DEBIT | | | | CREDIT | | | |
|--------|-------|------|------|--------|--------|--------|--------|
| A106 | B122 | D116 | F110 | A120 | C112 | C208AP | D110AP |
| A135 | B138 | D302 | F113 | A122 | C116AP | C210AP | D302R |
| A148 | B202 | D402 | F122 | A186AP | C124AP | C214AP | F134AP |
| A150 | B204 | D404 | F210 | A304AP | C130AP | C302AP | F107 |
| A154AP | B206 | D406 | F212 | B126AP | C132AP | C305AP | F108R |
| A168AP | B210 | D408 | | B202R | C134 | C306AP | |
| A259 | B306 | D410 | | B204R | C136AP | C314AP | |
| A266 | B314 | D616 | | B208 | C137 | C316AP | |
| A267 | B322 | F106 | | B304 | C138 | C318AP | |
| A308R | B332 | F108 | | C106 | C139 | C320AP | |
| B102 | B334 | F109 | | C106AP | C148AP | C328AP | |
| B104 | B344 | | | C109AP | C152AP | C342AP | |
| B106 | C204 | | | | C154AP | C351AP | |
| B107 | C304R | | | | C182AP | D108AP | |
| B108 | C308R | | | | | | |
| B109 | C322R | | | | | | |
| B114 | | | | | | | |
| B116 | | | | | | | |

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

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT**

| DEBIT | | | | CREDIT | | | | |
|--------|--------|-------|------|--------|--------|--------|--------|--------|
| A106 | A218 | B203 | D408 | A102 | A192 | B202R | C138 | C314AP |
| A119 | A223 | B204 | D410 | A104 | A194 | B204R | C139 | C316AP |
| A127 | A225 | B206 | D616 | A108 | A196 | B209 | C148AP | C318AP |
| A128 | A230 | B211 | F106 | A110 | A217 | B304 | C152AP | C320AP |
| A129 | A251 | B306 | F108 | A114 | A219 | C106AP | C154AP | C324 |
| A132 | A252 | B314 | F109 | A123 | A220 | C109AP | C158 | C326 |
| A133 | A259 | B322 | F110 | A128R | A231 | C112 | C172 | C328AP |
| A134 | A266 | B334 | F113 | A131 | A232 | C116AP | C176 | C342 |
| A135 | A267 | C304 | F122 | A137R | A238 | C124 | C182AP | C342AP |
| A136 | A269 | C304R | F212 | A152 | A240 | C124AP | C190 | C351AP |
| A137 | A270 | C308 | | A162 | A249 | C130AP | C208AP | D108AP |
| A139 | A278 | C308R | | A166 | A250 | C132 | C210AP | D110AP |
| A140AP | A281 | C322R | | A176 | A258 | C132AP | C214AP | D134AP |
| A148 | A308R | D116 | | A177 | A264 | C134 | C302 | F107 |
| A154AP | B102 | D402 | | A178R | A268 | C136 | C302AP | F108R |
| A160 | B103 | D404 | | A186 | A276 | C136AP | C305AP | F211 |
| A164 | B107 | D406 | | A186AP | A302 | | C306 | |
| A168AP | B121 | | | A190 | A304AP | | C306AP | |
| A174 | B124AP | | | | B126AP | | | |
| A178 | B126 | | | | | | | |
| A179 | B126AP | | | | | | | |
| A185AP | B128AP | | | | | | | |
| A214 | B129 | | | | | | | |
| | B138 | | | | | | | |

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

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| F210 | F212 | A138 | A140 |

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

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

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|------|------|------|
| A112 | A251 | D122 | F120 | A228 | C130 | D102 | D132 |
| A226 | D106 | D126 | F128AP | A236 | C132 | D104 | F128 |
| A234 | D114 | F144 | | A249 | C136 | D120 | F212 |
| A237 | D118 | | | | | | |
| A241 | | | | | | | |

ACCOUNT NUMBER AND TITLE: **4690 ANTICIPATED RESOURCES - PROGRAMS
EXEMPT FROM APPORTIONMENT**

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| A123 | | A119 | |
| F112 | | | |

ACCOUNT NUMBER AND TITLE: **4700 COMMITMENTS - PROGRAMS SUBJECT
TO APPORTIONMENT**

| DEBIT | | | CREDIT | |
|--------|-------|------|--------|--|
| A154AP | B210 | F212 | B202 | |
| A168AP | D302R | | B204R | |
| B202R | F113 | | D302 | |
| B204 | F210 | | | |
| B206 | | | | |
| B208 | | | | |

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

ACCOUNT NUMBER AND TITLE: **4720 COMMITMENTS - PROGRAMS EXEMPT
FROM APPORTIONMENT**

| DEBIT | | | CREDIT | |
|-------|------|--|--------|--|
| B204 | F113 | | B203 | |
| B206 | F211 | | | |
| B209 | F212 | | | |
| B211 | | | | |

ACCOUNT NUMBER AND TITLE: **4801 UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID**

| DEBIT | | | CREDIT | |
|---------------|------|------|----------------|------|
| A146 | B304 | D132 | A150 | F226 |
| B104 | B306 | D134 | A154 AP | |
| B105 | B344 | D402 | A168 AP | |
| B107 | B346 | D404 | B204 | |
| B130 | C206 | D406 | B208 | |
| B204 R | C224 | D408 | B209 | |
| B206 | D114 | F226 | B210 | |
| B302 | D116 | | B211 | |

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

| DEBIT | | | CREDIT | |
|-------|------|--|--------|--|
| B404 | F222 | | B206 | |
| C112 | | | F222 | |

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

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

| DEBIT | | | CREDIT | |
|-------|------|--|--------|------|
| A253 | F226 | | A262 | F226 |
| A254 | | | A263 | |

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

| DEBIT | | | CREDIT | |
|-------|------|--|--------|------|
| A256 | F222 | | A257 | F222 |
| A288 | | | A289 | |

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

| DEBIT | | | CREDIT | |
|-------|------|------|--------|--|
| A308 | D132 | D136 | F226 | |
| D120 | D134 | D138 | | |

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

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

| DEBIT | CREDIT |
|-------|--------|
| C130 | F222 |

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

| DEBIT | CREDIT |
|-------|----------------------|
| F226 | D114 D118 D116 |

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

| DEBIT | CREDIT |
|-------|--------|
| F222 | D122 |

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

ACCOUNT NUMBER AND TITLE: **4901 DELIVERED ORDERS -
OBLIGATIONS, UNPAID**

| DEBIT | CREDIT | | | |
|-------|--------|------|------|------|
| A261 | A259 | B332 | D132 | D616 |
| B110 | B302 | B334 | D132 | F218 |
| B112 | B304 | B344 | D402 | |
| F218 | B306 | B346 | D404 | |
| | B314 | C316 | D406 | |
| | B322 | D114 | D408 | |
| | | D116 | D410 | |

ACCOUNT NUMBER AND TITLE: **4902 DELIVERED ORDERS -
OBLIGATIONS, PAID**

| DEBIT | CREDIT | | |
|-------|--------|------|------|
| C134 | A146 | B106 | B130 |
| C137 | A261 | B107 | B138 |
| C138 | A266 | B108 | B404 |
| C139 | A267 | B109 | C204 |
| F214 | B102 | B110 | C206 |
| F216 | B103 | B112 | C224 |
| | B104 | B114 | F216 |
| | B105 | B116 | |
| | | B122 | |

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

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

| DEBIT | CREDIT |
|--|--------|
| The Bureau of the Public Debt only may use this account. | |

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

| DEBIT | CREDIT |
|--------------|---------------|
| A255 F218 | A255R F218 |

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

| DEBIT | CREDIT |
|-------------------|--------|
| D102 F128 D110 | F218 |

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

| DEBIT | CREDIT |
|------------------------|--------|
| C132 D104 C136 D108 | F216 |

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

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

| DEBIT | CREDIT |
|-------|--------|
| F218 | D106 |

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

| DEBIT | CREDIT |
|-------|--------|
| F216 | D126 |

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

| DEBIT | CREDIT |
|-------|--|
| F228 | A305 C218 C348 A306 C222 C350 A310 C342 C351 C109 C345 |

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

| DEBIT | CREDIT |
|-------|--------|
| D202 | F228 |

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

ACCOUNT NUMBER AND TITLE: **5200 REVENUE FROM SERVICES
PROVIDED**

| DEBIT | CREDIT | | |
|-------|--------|------|------|
| F144 | A186 | A310 | C190 |
| F228 | A188 | C109 | C217 |
| | A305 | C188 | C218 |
| | A306 | | C351 |

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

| DEBIT | CREDIT |
|-------|--------|
| D202 | F228 |

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

| DEBIT | CREDIT | | | |
|-------|--------|------|------|------|
| D510R | A186 | C154 | C216 | D510 |
| F228 | A188 | C188 | C217 | D512 |
| | C109 | C214 | C226 | |
| | C142 | | C228 | |

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

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

| DEBIT | CREDIT | | | |
|-------|--------|------|------|------|
| C322 | A186 | C154 | C217 | D510 |
| D510R | A188 | C188 | C226 | |
| F228 | C109 | C215 | C320 | |
| | C142 | C216 | C326 | |

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLES/
UNINVESTED FUNDS

| DEBIT | CREDIT | | |
|-------|--------|------|------|
| F228 | A186 | C154 | C217 |
| | A188 | C188 | C226 |
| | C109 | C214 | |
| | C142 | C216 | |

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE -
LOANS RECEIVABLE

| DEBIT | CREDIT |
|-------|--------|
| D202 | F228 |
| D216 | |

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

ACCOUNT NUMBER AND TITLE: **5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS**

| DEBIT | CREDIT |
|--------------|--------|
| D202 D216 | F228 |

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

| DEBIT | CREDIT |
|--------------|--------|
| D202 D216 | F228 |

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE**

| DEBIT | CREDIT |
|-------|--|
| F228 | A186 C188 C217 A188 C202 C226 C109 C214 C142 C216 |

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

ACCOUNT NUMBER AND TITLE: **5329 CONTRA REVENUE FOR PENALTIES,
FINES, AND ADMINISTRATIVE FEES**

| DEBIT | CREDIT |
|--------------|--------|
| D202 D216 | F228 |

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

| DEBIT | CREDIT |
|-------|--|
| F228 | A186 C190 C216 C109 C214 C217 |

ACCOUNT NUMBER AND TITLE: **5409 CONTRA REVENUE FOR BENEFIT
PROGRAM REVENUE**

| DEBIT | CREDIT |
|-------|--------|
| D202 | F228 |

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE
PREMIUM REVENUE**

| DEBIT | CREDIT |
|-------|------------------------------|
| F228 | C109 C217 C216 C218 |

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

ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE
AND GUARANTEE PREMIUM
REVENUE**

| DEBIT | CREDIT |
|-------|--------|
| D202 | F228 |

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE -
FINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|--------------------------------------|
| F228 | A186 C158 C202 A188 C192 |

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS
FINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|--------|
| D202 | F228 |

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -
NONFINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|--------------|
| F228 | C102 C164 |

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

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|--------|
| D202 | F228 |

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

| DEBIT | CREDIT |
|---------------|----------------------------|
| C132R F128 | A146AP B304AP D114AP |
| C134R F228 | A267AP B306AP D116AP |
| C136R | B102AP B314AP D126AP |
| C137R | B105AP B322AP D132AP |
| C138R | B106AP B332AP D402AP |
| C139R | B107AP B334AP D404AP |
| D102R | B109AP B344AP D406AP |
| D104R | B118AP B346AP D408AP |
| D108R | B122AP B404AP D410AP |
| D110R | B130AP C206AP D616AP |
| D134R | B134 D106AP |
| | B302AP |

ACCOUNT NUMBER AND TITLE: **5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD
ADJUSTMENTS - RESTATED**

| DEBIT | CREDIT |
|----------------|--------------------------|
| D106R D116R | D102AP D108AP D704 |
| D114R F228 | D104AP D110AP |

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

ACCOUNT NUMBER AND TITLE: **5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD
ADJUSTMENTS - NOT RESTATED**

| DEBIT | | | CREDIT | | |
|-------|-------|--|--------|--------|------|
| D106R | D116R | | D102AP | D108AP | D702 |
| D114R | F228 | | D104AP | D110AP | |

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

| DEBIT | | | CREDIT | | |
|-------|--|--|--------|------|------|
| D855 | | | A289 | D852 | D854 |
| F228 | | | | D853 | |

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

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|--|--|
| A288 | D808 | D810 | D811 | | |
| D112 | D809 | | F228 | | |

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

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

| DEBIT | CREDIT |
|-------|--------------------------------|
| F228 | A133 AP A184 A185 |

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

| DEBIT | CREDIT |
|---------------------------------|--------|
| A133 A185 AP A183 | F228 |

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

| DEBIT | CREDIT |
|---------------|-----------------------|
| A237 F228 | A238 A264 A258 |

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

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

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| A218 | | | | A171 | A220 | A250 | |
| A269 | | | | A173 | A228 | A263 | |
| A285 | | | | A177 | A232 | A268 | |
| A287 | | | | A217 | A236 | A276 | |
| F228 | | | | A219 | A240 | A280 | |
| | | | | | A246 | | |

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

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| A259 | A267 | | | F228 | | | |
| A266 | | | | | | | |

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

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--|--|
| A134 | A223 | A234 | A270 | A218AP | A286 | | |
| A143 | A225 | A241 | A278 | A221 | F228 | | |
| A179 | A226 | A248 | A281 | A231 | | | |
| A214 | A230 | A252 | B136 | A271 | | | |
| | | A253 | | A284 | | | |

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

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

| DEBIT | CREDIT |
|-------|--------|
| F228 | D602 |

ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

| DEBIT | CREDIT |
|-------|----------------------|
| F228 | A182 F228 C222 |

ACCOUNT NUMBER AND TITLE: **5799 ADJUSTMENT OF APPROPRIATIONS
USED**

| DEBIT | CREDIT |
|-------|--------|
| | F228 |

ACCOUNT NUMBER AND TITLE: **5800 TAX REVENUE COLLECTED**

| DEBIT | CREDIT |
|-------|--------------------------------------|
| F228 | A186 C143 A188 C217 C142 |

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

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE ACCRUAL
ADJUSTMENT**

| DEBIT | CREDIT |
|--------------|--------|
| C143 F228 | C202 |

ACCOUNT NUMBER AND TITLE: **5809 CONTRA REVENUE FOR TAXES**

| DEBIT | CREDIT |
|--------------|--------|
| D202 D216 | F228 |

ACCOUNT NUMBER AND TITLE: **5890 TAX REVENUE REFUNDS**

| DEBIT | CREDIT |
|--------------|--------|
| B118 B318 | F228 |

ACCOUNT NUMBER AND TITLE: **5900 OTHER REVENUE**

| DEBIT | CREDIT |
|-------|--|
| F228 | A186 C172 C214 C330 A188 C174 C216 C336 C109 C188 C217 D342 C142 C202 C218 D346 |

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

ACCOUNT NUMBER AND TITLE: **5909 CONTRA REVENUE FOR OTHER REVENUE**

| DEBIT | CREDIT |
|--------------|--------|
| D202 D216 | F228 |

ACCOUNT NUMBER AND TITLE: **5990 COLLECTIONS FOR OTHERS**

| DEBIT | CREDIT |
|--------------|--------|
| C142 C143 | F228 |

ACCOUNT NUMBER AND TITLE: **5991 ACCRUED COLLECTIONS FOR OTHERS**

| DEBIT | CREDIT |
|--------------|----------------------|
| C202 C226 | C143 F228 D216 |

ACCOUNT NUMBER AND TITLE: **6100 OPERATING EXPENSES/
PROGRAM COSTS**

| DEBIT | CREDIT |
|--------------------------------------|----------------------|
| A146 B138 C102 D132 D616 | C132 D108 D618 |
| A267 B302 D106 D134 D620 | C134 D110 F128 |
| B102 B304 D114 D307 D622 | C136 D502 F228 |
| B104 B306 D116 D322 D806 | C138 D504 |
| B105 B314 D126 D402 | C139 D506 |
| B106 B344 D404 | D102 D508 |
| B107 B404 D408 | D104 |

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

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

| DEBIT | CREDIT |
|-------|--------|
| F228 | D214 |

ACCOUNT NUMBER AND TITLE: **6199 ADJUSTMENT TO SUBSIDY
EXPENSE**

| DEBIT | CREDIT |
|-------|--------|
| F228 | D112 |

ACCOUNT NUMBER AND TITLE: **6310 INTEREST EXPENSES ON
BORROWING FROM THE BUREAU OF
PUBLIC DEBT AND/OR THE FEDERAL
FINANCING BANK**

| DEBIT | CREDIT |
|--------------|--------|
| B109 B322 | F228 |

ACCOUNT NUMBER AND TITLE: **6320 INTEREST EXPENSES ON
SECURITIES**

| DEBIT | CREDIT |
|--------------|--------|
| B109 B322 | F228 |

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

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

| DEBIT | | | CREDIT |
|-------|------|------|--------|
| B109 | B322 | D516 | F228 |
| B318 | D112 | | |

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

| DEBIT | | | CREDIT |
|-------|--|--|--------|
| B404 | | | F228 |
| D404 | | | |
| D406 | | | |

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|-------|------|
| C330 | D326 | D506 | C132 | D104 | F228 |
| D106 | D354 | D612 | C134 | D354R | |
| D114 | D402 | | C212 | D504 | |
| D116 | D502 | | D102 | D508 | |

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

| DEBIT | | | CREDIT |
|-------|------|--|--------|
| D502 | D508 | | D309 |
| D504 | F228 | | D604 |
| D506 | | | |

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

ACCOUNT NUMBER AND TITLE: **6610 COST CAPITALIZATION OFFSET**

| DEBIT | CREDIT |
|-------|--------|
| F228 | D309 |

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

| DEBIT | CREDIT |
|-------|--|
| D514 | D502 D604 D504 F228 D506 D508 |

ACCOUNT NUMBER AND TITLE: **6720 BAD DEBT EXPENSE**

| DEBIT | CREDIT |
|--------------|--------|
| D204 D214 | F228 |

ACCOUNT NUMBER AND TITLE: **6730 IMPUTED COSTS**

| DEBIT | CREDIT |
|-------|--------|
| D602 | F228 |

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

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING
BUDGETARY RESOURCES**

| DEBIT | | CREDIT | |
|-------|------|--------|-------|
| C136 | D319 | C212 | D319R |
| C137 | D354 | D128 | D354R |
| C138 | D606 | D318 | D366 |
| C139 | F228 | | F228 |
| D311 | | | |

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

| DEBIT | | CREDIT | |
|-------|------|--------|-------|
| B324 | F130 | B316 | D410R |
| B328 | | B328R | F228 |
| D614 | | B344 | |

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

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| B326 | | B326R | F228 |

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

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| B102 | B404 | D134 | C132 | D108 |
| B302 | D106 | D402 | C134 | D110 |
| B304 | D114 | | C212 | F228 |
| B306 | D116 | | D102 | |
| B344 | D132 | | D104 | |

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

| DEBIT | CREDIT | | |
|-------|--------|------|------|
| F230 | C161 | C332 | C350 |
| | C312 | C345 | D850 |
| | C328 | C348 | |
| | C329 | | |

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

| DEBIT | CREDIT | |
|-------|--------|------|
| F230 | C302 | C324 |
| | C306 | C326 |
| | C320 | |
| | C322 | |

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

| DEBIT | CREDIT |
|-------|--------|
| F230 | |

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

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

| DEBIT | CREDIT |
|---------------|--------------|
| F140R F230 | F136 F140 |

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

| DEBIT | CREDIT |
|-------|----------------------|
| F230 | D356 D360 D364 |

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

| DEBIT | CREDIT |
|--|--------|
| C161 C334 D213 C312 C345 D802 C328 C348 D850 C329 C350 | F231 |

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

| DEBIT | CREDIT |
|--|--------|
| C304 C324 C308 C326 C320 D802 C322 | F231 |

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

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

| DEBIT | CREDIT |
|-------|--------|
| | F231 |

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

| DEBIT | CREDIT |
|----------------|-----------------|
| F138 F140 | F140R F231 |

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

| DEBIT | CREDIT |
|--|-----------------------|
| A182 D316 D355 B108 D330 D358 B328 D336 D362 C194 D352 | B328R C137 F231 |

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

| DEBIT | CREDIT |
|--------------|--------|
| D338 F230 | F231 |

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

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D106 | F230 | D102 | D110 |
| D114 | | D104 | F231 |
| D116 | | D108 | |

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS - RESTATED

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

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME -
DIVIDEND

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| | | | F231 |

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| B330 | | B330R | |
| F230 | | F231 | |

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

ACCOUNT NUMBER AND TITLE: **8010 GUARANTEED LOAN LEVEL**

| DEBIT | CREDIT |
|-------|--------------|
| E102 | F234 F240 |

ACCOUNT NUMBER AND TITLE: **8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED**

| DEBIT | CREDIT |
|-------|--------|
| E104 | E102 |

ACCOUNT NUMBER AND TITLE: **8020 GUARANTEED LOAN LEVEL -
APPORTIONED**

| DEBIT | CREDIT |
|--------------|--------|
| E106 F236 | E104 |

ACCOUNT NUMBER AND TITLE: **8025 RESERVED FOR AGENCY USE**

| DEBIT | CREDIT |
|-------|--------|
| | |

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **8030 RESERVED FOR AGENCY USE**

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: **8035 RESERVED FOR AGENCY USE**

| DEBIT | CREDIT |
|-------|--------|
| | |

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

| DEBIT | CREDIT |
|-------|--------|
| F234 | E106 |

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

| DEBIT | CREDIT |
|-------|--------|
| F240 | F236 |

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

ACCOUNT NUMBER AND TITLE: **8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING**

| DEBIT | CREDIT |
|-------|--------|
| E108 | E110 |

ACCOUNT NUMBER AND TITLE: **8053 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER**

| DEBIT | CREDIT |
|-------|--------|
| F238 | E108 |

ACCOUNT NUMBER AND TITLE: **8056 RESERVED FOR AGENCY USE**

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: **8059 RESERVED FOR AGENCY USE**

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: **8062 RESERVED FOR AGENCY USE**

| DEBIT | CREDIT |
|-------|--------|
| | |

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

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

| DEBIT | CREDIT |
|-------|--------|
| E110 | F239 |

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

| DEBIT | CREDIT |
|-------|--------|
| | |

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

| DEBIT | CREDIT |
|-------|--------|
| F239 | F238 |

ACCOUNT NUMBER AND TITLE: **8801 OFFSET FOR PURCHASES OF
CAPITALIZED ASSETS**

| DEBIT | CREDIT |
|-------|--|
| F255 | B302AP C132AP D110AP B304AP C134AP D114AP B306AP D102AP D116AP B334AP D104AP D132AP B346AP D106AP D134AP B404AP D108AP E202 |

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF CAPITALIZED ASSETS

| DEBIT | | | CREDIT |
|--------|--------|--------|--------|
| B302AP | C132AP | D110AP | F255 |
| B304AP | C134AP | D114AP | |
| B306AP | D102AP | D116AP | |
| B334AP | D104AP | D132AP | |
| B346AP | D106AP | D134AP | |
| B404AP | D108AP | E202 | |