

**U.S. Government Standard General Ledger  
Accounts and Descriptions**

**Account Title:** Deficiency Appropriations  
**Account Number:** 4112  
**Normal Balance:** Debit

**Definition:** The amount appropriated to eliminate a prior-year deficiency.

**Account Title:** Appropriated Trust or Special Fund Receipts  
**Account Number:** 4114  
**Normal Balance:** Debit

**Definition:** The amount of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by Treasury as “unavailable” are appropriated via warrant, upon legislative action, to the corresponding expenditure account. Amounts designated by Treasury as “available” are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary USSGL account 3101, “Unexpended Appropriations – Appropriations Received.”

**Account Title:** Loan Subsidy Appropriation - Definite - Current  
**Account Number:** 4115  
**Normal Balance:** Debit

**Definition:** The amount of definite current budget authority appropriated by law for loan subsidies in direct loan and guarantee programs.

**Account Title:** Entitlement Loan Subsidy Appropriation - Indefinite  
**Account Number:** 4116  
**Normal Balance:** Debit

**Definition:** The amount of indefinite budget authority appropriated for subsidies in loan entitlement programs.

**Account Title:** Loan Administrative Expense Appropriation - Definite - Current  
**Account Number:** 4117  
**Normal Balance:** Debit

**Definition:** The amount of definite current budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

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**Account Title:** Benefit Expense  
**Account Number:** 6400  
**Normal Balance:** Debit

**Definition:** Provided below are separate Definitions for “program” and “administering” activities included in this account.

For “program” activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employee’s Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors and disability insurance) and Medicare (Hospital Insurance, part A). Use an “F” attribute and a 2-digit partner (agency) code for FACTS I reporting as defined in I TFM 2-4000.

Note: Report in USSGL account 6100 costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with an “N” attribute.

For “administering” activities, record the amount of expense incurred for benefit payments to non-Federal entities using an “N” attribute for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the Definition of USSGL account 2160) and insurance and guarantee; for example, flood, crop and deposit insurance.

**Account Title:** Cost of Goods Sold  
**Account Number:** 6500  
**Normal Balance:** Debit

**Definition:** The total cost of inventory sold including raw materials, direct labor and overhead.

**Account Title:** Applied Overhead  
**Account Number:** 6600  
**Normal Balance:** Credit

**Definition:** The amount of overhead cost distributed to work-in-process or construction-in-process.

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations for other than special and trust funds.
A106	To record the reappropriation of unexpired funds in the losing fund.
A110	To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.
A112	To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation for trust fund expenditure transfer.
A116	To record budgetary authority apportioned by OMB and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by OMB.
A127	To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record authority made unavailable pursuant to public law and to withdraw funds.
A132	To record budget authority rescinded by legislative action.
A134	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A138	To record estimated recoveries of prior-year obligations.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure payments to Treasury.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A244	To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.
A246	To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.
A248	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.
A250	To record in the receiving agency the actual transfer-in of current-year or prior-year unanticipated appropriations.
A252	To record in the transferring agency the actual transfer-out of current-year or prior-year unanticipated appropriations.
A254	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid undelivered orders.
A255	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
A256	To record in the transferring agency the actual transfers-out during the fiscal year of authority with paid undeliverable orders from current or prior years.
A257	To record in the receiving agency the actual transfers-in during the fiscal year of authority with paid undeliverable orders from current or prior years.
A258	To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.
A259	To record in the trust fund a payable for an appropriation trust fund expenditure transfer-out.
A260	To record the actual collection of the appropriation trust fund expenditure transfer.
A261	To record in the trust fund the outlay for the appropriation trust fund expenditure transfer.
A264	To record in the trust fund expenditure transfers-in from a Federal fund relating to nonexchange and exchange transactions.
A266	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange and exchange transactions.
A267	To record in an agency's general fund an expenditure transfer out to a trust fund relating to nonexchange and exchange transactions.
A268	To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
B206	To record current-year undelivered orders with an advance.
B208	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order.
B210	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.
B302	To record the delivery of goods or services and accrue a liability.
B304	To record the delivery of goods and services in the same year as the order was placed and accrue a liability. The current-year expended authority is less than the original order.
B308	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B306	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.
B314	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B316	To record in the canceled appropriation the removal of a canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
B318	To record the collecting agency's estimated accrued tax refunds payable and related interest.
B322	To record the accrual of interest expenses incurred, not yet paid.
B324	To record the liability for cost to be funded in the future.
B326	To record the unfunded FECA liability and unfunded unemployment liability.
B328	To record a contingent liability.
B330	To record an increase in actuarial liabilities for benefit plans.
B332	To record the payable to borrowers from sales of foreclosed property with recourse.
B334	To record the inventory purchased for a resale under historical cost (title was passed).
B338	To record the fair market value of real and intangible forfeited property.
B340	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B344	To record the funded portion of cleanup costs that was previously estimated.
B402	To record revenue received in advance.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C139	To record the collection of previously paid Federal Employee Health Benefits reimbursed by the employee in the current year.
C140	To record the collection of receivables from Federal sources.
C142	To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C150	To record the receipt of other cash.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C158	To record cash donations as budgetary resources, as allowed by law.
C162	To record an adjustment to loans receivable based on acquired collateral property.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C168	To record seized cash deposited in a deposit fund.
C170	To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
D332	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D334	To reclassify excess or reserved assets to assets held for use.
D336	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D338	To record a permanent decline in value of stockpile materials that is unusual, infrequent and material in dollar amount.
D340	To reclassify stockpile materials authorized to be sold.
D342	To record the forfeiture of a seized monetary instrument.
D344	To record the conversion to cash for a forfeited monetary instrument.
D346	To record forfeited personal property placed into official use.
D348	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D350	To record forfeited personal property authorized to be distributed/donated to another entity.
D352	To record an adjustment to the net realizable value of commodities.
D354	To record inventory that has been lost that is deemed immaterial.
D355	To record inventory that has been lost and deemed material.
D356	To record inventory that has been found and deemed material.
D402	To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
D404	To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
D406	To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
D408	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
D410	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
D502	To record an adjustment for under-applied overhead deemed immaterial.
D504	To record an adjustment for over-applied overhead deemed immaterial.
D506	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

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

- A122 To record the realization of previously anticipated and apportioned authority.  
**Comment:** USSGL transactions that reference this transaction (bolds reference a reversal):  
A186, A304, **A308**, B126, C106, C110, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210,  
C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, D108, D110, D134.  
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

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

**Proprietary Entry**

None

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
    Credit 4119 Other Appropriations Realized

**Proprietary Entry**

None

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
    Credit 4430 Unapportioned Authority - OMB Deferral

**Proprietary Entry**

None

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

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

**Budgetary Entry**

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
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A267 To record in an agency's general fund an expenditure transfer out to a trust fund relating to nonexchange and exchange transactions.

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

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

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments – Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources – Transfers-Out

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
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- B108 To record payment of interest not previously accrued.  
**Comment:** If funded by a direct appropriation, post USSGL TC-B134. See USSGL TC-B322 for accrued interest.  
**Transaction Origin:** Credit reform case study

**Budgetary Entry**

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

**Proprietary Entry**

Debit 6310 Interest Expenses on Borrowing from Treasury  
 Debit 6320 Interest Expenses on Securities  
 Debit 6330 Other Interest Expenses  
 Credit 1010 Fund Balance With Treasury

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

**Budgetary Entry**

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

**Proprietary Entry**

Debit 2140 Accrued Interest Payable  
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
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- B134 To record appropriations used this fiscal year.  
**Comment:** This transaction is not recorded by special or non-revolving funds. USSGL transactions that reference this transaction (bolds reference a reversal):  
 A146, A267, B102, B105, B106, B107, B108, B118, B130, B302, B304, B306, B314, B322, B332, B334, B344, B404, **C132, C134, C136, C138, C139**, C206, **D102**, D106, D114, D116, D126, D132, D402, D404, D406, D408, D410, D616.  
**Transaction Origin:** USSGL implementation guidance; appropriations used
- Budgetary Entry**  
 None
- Proprietary Entry**  
 Debit 3107 Unexpended Appropriations - Used  
       Credit 5700 Expended Appropriations
- B136 To record in the liquidating account the payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.  
**Comment:** See OMB Circulars A-11 and A-34 for further instruction on the payment hierarchy.  
**Transaction Origin:** Credit reform liquidating account case study
- Budgetary Entry**  
 Debit 4047 Anticipated Transfers to Treasury  
       Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority  
       Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
- Proprietary Entry**  
 Debit 2510 Principal Payable to Treasury  
 Debit 2970 Resources Payable to Treasury  
       Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
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B308 To reclassify payable schedules for disbursements to “in-transit” until the payment schedule is confirmed.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Accrued Liabilities

Debit 2990 Other Liabilities

Credit 2120 Disbursements in Transit

**U.S. Government Standard General Ledger  
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**B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2320 Deferred Credits

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

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

**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**

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

**Proprietary Entry**

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

Transaction continued...

**U.S. Government Standard General Ledger  
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C139 To record the collection of previously paid Federal Employee Health Benefits reimbursed by the employee in the current year.

**Comment:** Reverse USSGL TC-B134

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

**Proprietary Entry**

Debit 2210 Accrued Funded Payroll and Leave

Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger  
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D317 To record damaged inventory items that need repair.

**Comment:** Reverse this entry when repairs are completed.

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1523 Inventory Held for Repair  
Credit 1521 Inventory Purchased for Resale  
Credit 1527 Inventory - Finished Goods

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1514 Operating Materials and Supplies Held for Repair  
Credit 6790 Other Expenses Not Requiring Budgetary Resources

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

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1519 Operating Materials and Supplies Allowance

D320 To record a repaired broken part that has been returned to stock as a serviceable item.

**Comment:** Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D318 and D319.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Credit 1514 Operating Materials and Supplies Held for Repair

**U.S. Government Standard General Ledger  
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- D354 To record inventory that has been lost that is deemed immaterial.  
**Comment:** Reverse this entry for immaterial inventory that has been found.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6500 Cost of Goods Sold

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

- D355 To record inventory that has been lost and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

- D356 To record inventory that has been found and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1521 Inventory Purchased for Resale

Credit 7190 Other Gains

**U.S. Government Standard General Ledger  
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**D600 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Cost Not in Categories Above**

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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6730 Imputed Costs  
Credit 5780 Imputed Financing Sources

D604 To record the application of overhead expenses to work-in-process.  
**Transaction Origin:** USSGL TC-2040

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Credit 6600 Applied Overhead  
Credit 6710 Depreciation, Amortization and Depletion

D606 To record the inventory used for operations.  
**Transaction Origin:** USSGL TC-5010

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods

D612 To record cost of goods sold.  
**Comment:** To record sales proceeds, see USSGL TCs-A310 and C186.  
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6500 Cost of Goods Sold  
Credit 1527 Inventory - Finished Goods  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs