

SGL Account 4119 and 4114 Special and Trust Funds

FACTS II supports specific rules identified by OMB for the use of SGL Account 4119 and 4114 for Special and Trust Funds. These rules ensure the integrity of the information being reported through the FACTS II System. In addition, exceptions are defined to further assist in the collection of accurate data.

Use of SGL 4119

General funds (0000, 1000, 2000 and 3000 series) and revolving funds (4000 series) use SGL 4119 to reflect appropriations realized. To ensure reporting accuracy, FACTS II prohibits these funds from using SGL 4114.

Use of SGL 4114

Special funds (5000 series) and trust funds (8000 series) do not record appropriations realized. Instead these funds record appropriated receipts using SGL 4114. To ensure reporting accuracy, FACTS II prohibits special (5000 series) and trust (8000 series) funds from using SGL account 4119.

EXCEPTIONS

- Trust revolving funds (8400 series) are able to use SGL account 4119, but not 4114.
- Some special and trust funds may use SGL 4119, but not 4114. Refer to the **Table 1** below.
- Some special funds may user *both* 4114 and 4119. Refer to **Table 2** below.

* Replaced 58-5436
**Replaced 15-8598

Table 1: Special and Trust Funds that may use 4119							
10-8516							
15-8526	15-8528	15-8585	15-8586	15-8587	15-8588	15-8589	15-8590
15-8592	15-8594	15-8595	15-8596	15-8597	15-8600	15-8602	15-8603
15-8604	15-8608						
20-8526	20-8527	20-8528	20-8529	20-8530	20-8531	20-8534	
70-5436*	70-8529	70-8531	70-8534	70-8598**			
75-8605							

Table 2: Special Funds that may use BOTH 4114 and 4119							
12X5205	12X5070	12X5201	12X5209				
13X5283							
14X5884	14X5898	14X5485	14X5029	14X5150	14X5143	14X5241	14X5132
15X5041							
20X5080							
89X5369							
95X5415							